



ANNUAL REPORT

2012-2013

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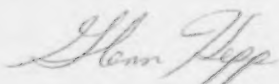
November 19, 2013

Honourable Rob Norris
Minister of Advanced Education
Room 208
Legislative Building
Regina, Saskatchewan S4S 0B3

Dear Minister Norris:

It is my pleasure to submit, herewith, the Annual Report of Carlton Trail Regional College for the fiscal year ended June 30, 2013, including duly certified financial statements of College operations, all in accordance with Section 16 of the Regional Colleges Act and Section 14 of the Regional College Regulations.

Respectfully submitted,



Glenn Hepp, Chair
Board of Trustees
Carlton Trail Regional College

VISION STATEMENT

The Educational Leader in Lifelong Learning.

MISSION STATEMENT

To serve students, business, industry, and communities by creating successful lifelong learning opportunities.

MANDATE

Carlton Trail Regional College is a provincial institution established under Saskatchewan's *Regional Colleges Act*, which was proclaimed on January 1, 1988. The College succeeded Carlton Trail Community College, which was previously established under Saskatchewan's *Community Colleges Act* of 1973.

Section 5 of the *Regional Colleges Act* delineates that programming which a Regional College may offer:

1. university and technical institute courses provided by way of a contract between the college and a university or technical institute;
2. training programs that prepare individuals for a career or provide education with respect to health or social issues;
3. training programs paid wholly or partly by private business, non-profit groups or government agencies;
4. career services;
5. adult basic education, literacy and upgrading programs;
6. any other educational activities that the Lieutenant Governor in Council may prescribe in the regulations.

A new Regulation enacted on July 3, 1997 enabled regional colleges:

1. to provide employment services, programs and activities associated with career, educational and training services, programs and activities pursuant to agreements with the Minister of Post-Secondary Education and Skills training or the New Careers Corporation; and
2. to determine student eligibility for, and to administer the Provincial Training Allowance.

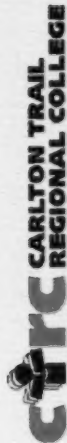
GUIDING PRINCIPLES

The Board has adopted the following guiding principles:

- Respect
- Accountability
- Commitment
- Innovation

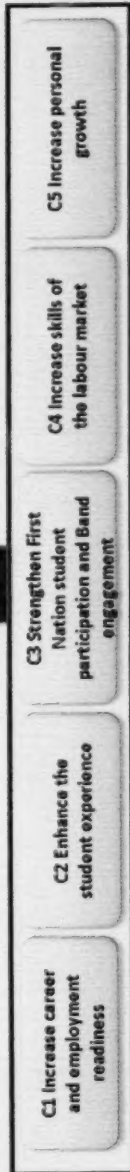
2013 STRATEGIC PLAN

Discover your future!



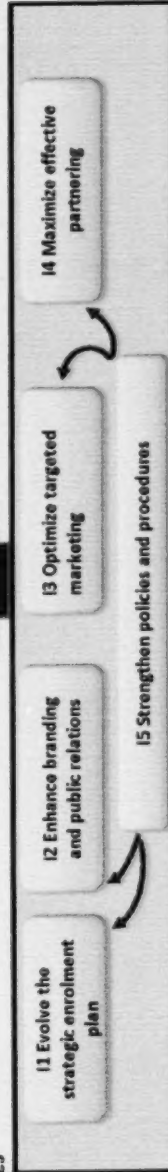
Vision: The Educational Leader in Lifelong Learning
Mission: To serve students, business, industry and communities by creating successful lifelong learning opportunities
Guiding Principles: Respect, Accountability, Commitment, Innovation
Strategic Destination: By June of 2016, CTRC will have positioned itself as the Educational Leader in lifelong learning in our region as measured by a 10% increase in student enrolments, a 10% increase in formal partnerships and a 10% increase in revenue generated through business, industry and third party contracts.

Strategic Goals: 1. Achieve Student Success 2. Serve Business, Industry and Communities



Internal Processes

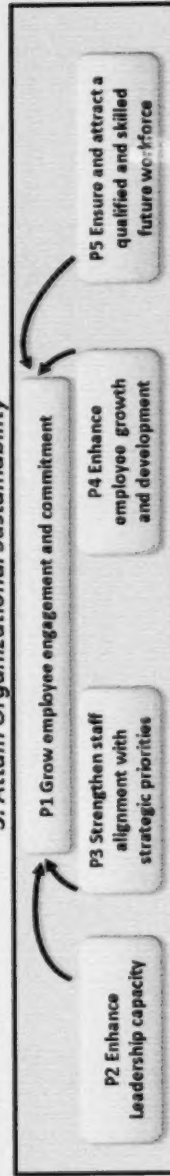
by delivering excellent programs and services...



People, Learning and Leadership

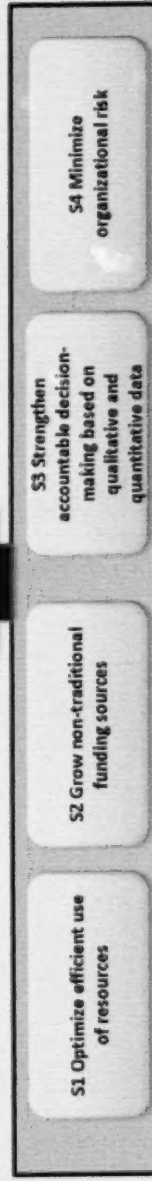
through inspired and committed people...

3. Attain Organizational Sustainability



Stewardship

effectively and efficiently leveraging our resources.



July 1, 2013

BOARD OF TRUSTEES REPORT

As Chair of the Board of Trustees for Carlton Trail Regional College, it is my pleasure to present this report for the 2012-2013 fiscal year on behalf of my colleagues.

The current five-member Board was appointed in the fall of 2011, worked closely with Dr. Bill Cooke as interim CEO for the College in its first year, and appointed Dr. Ivan Yackel as permanent CEO on August 20, 2012.

The Board, as part of its mandate from the Government of Saskatchewan, provides strategic leadership, sanctions the general operation of the college, and approves financial, administrative and human resource policies. The Board also approves an annual budget and a set of programs and services. To fulfill this responsibility, the Board receives regular reports from Carlton Trail Regional College staff and management; these reports help ensure that Board objectives are being met and that resources and assets are protected and well-managed.

During the 2012-2013 year, four of our five Board members were able to take advantage of Board Governance training sessions sponsored by the Ministry of Advanced Education and our fifth member was able to enroll in training planned for the subsequent year.

The most significant undertaking by our Board over this year was the development of a three-year strategic plan complete with "balanced scorecard" and a comprehensive list of specific initiatives designed to fulfill the overall strategic objectives identified by the Board.

The Board has continued its tradition of being actively involved in the communities served by Carlton Trail Regional College. It has used available opportunities to increase the visibility of the College and to willingly participate in regional, provincial and national activities designed to enhance and promote the work of regional colleges.

2012 – 2013 MEMBERS

Glenn Hepp, Chair
Luz Marina Dominguez, Vice-Chair
Denis Bergerman
Leon Winkel
Martin Chicilo

Humboldt (September 2011)
Wynyard (September 2011)
Humboldt (September 2011)
Humboldt (September 2011)
Buena Vista (September 2011)

Regular Board Meetings:	11
Conference call:	1
Annual Meeting:	1



CHIEF EXECUTIVE OFFICER REPORT

Following a comprehensive recruitment strategy managed by the Saskatchewan Education Leadership Unit, the Carlton Trail Board of Trustees selected me as permanent CEO with an effective start date of August 20, 2012.

Although it amazes me how quickly the year went by, it is gratifying to look back and see some of the very significant pieces of work that were accomplished over that period. Working with our Board and an external consultant, we:

- Developed a three-year strategic plan
- Developed and implemented Board and CEO mid-year and annual evaluations
- Developed an internal communications plan that included Monday morning standing coffee meetings, monthly newsletters, and quarterly staff meetings.
- Reviewed, revised, and identified for future consideration all of our current Policies and Procedures
- Sought staff and student input on a variety of topics including our strategic plan, our value proposition, and marketing initiatives
- Developed a marketing plan
- Developed our first Instructor In-Service
- Developed a Performance Management Plan for all staff

...and the list goes on.

What may be obvious from the above list is that the focus of my first year has clearly been internal (looking inwards at our organization). I am happy to report that we have the management tools in place to keep our day-to-day world running smoothly and in compliance with our legislation, our Board Policy, and the directives of our Ministries and the Provincial Auditor.

Beyond governance, and governance-related issues, the work of the College continued, much of it reported elsewhere throughout this annual report. Highlights include pursuing ways to better engage the aboriginal communities within the region, and to attend to the many ways that the College can meet their various educational requirements, and the corresponding attachment to the labour force; enhancing the College's community engagement, working closely with the region's manufacturing and business sectors to forge symbiotic relationships that can adapt quickly to the constantly shifting and expanding economic situation; developing better relationships with other educational institutions (i.e., other Regional Colleges, universities, SIAST, school divisions) whose geographical mandates impact on all or part of the College's, and with whom partnerships can always be enhanced.

The future looks brighter than ever for the College in all of its locations. Given the unprecedented economic activity in the area, and the College's ability to move quickly to attend to the multiple educational needs of its student base, those needs, and the needs of employers, can be addressed in a much more effective, efficient manner than ever before.

Finally, and most importantly, I wish to acknowledge the work of the Ministries of Advanced Education and the Economy for their ongoing leadership and support of the College as well as the efforts of the women and men of the College who continue to demonstrate an unwavering commitment to meeting the needs of the students we have the privilege of serving.

Dr. Ivan Yackel
Chief Executive Officer



COLLEGE PERSONNEL

2012/2013 STAFF PLAN FULL-TIME EQUIVALENTS

	Budget		Actual
	12/13	June 30/13	
Administration			
CEO	1.00	1.03	Ivan Yackel/Bill Cooke
Director of Finance	1.00	1.00	Andy Burgess
Director of Administration	1.00	1.11	Amy Yeager/Mariss Fleischacker
Director of Programs	1.00	1.00	Shelley Romanyszyn-Cross
Administrative Assistant	0.60	0.60	Sheri Ulrich
Executive Secretary	0.60	0.60	Learne Sylvestre
	5.20	5.34	
Registration Clerk	0.80	0.96	Jane Stumborg
Sr. Accounting Technician	1.00	1.00	Doreen Stevens
Accounting Clerk	0.50	0.50	Susanne Hoffmann
Payroll Clerk	0.60	0.60	Vanessa Schemenauer
Accounts Payable Clerk	0.40	0.46	Donna Krause (term)
Computer Technician	1.00	1.00	Gord Dell
IT Support Technician	0.50	0.33	Jeremy Britz
Facilities Technician	0.50	0.49	Richard Renneberg
Summer Student	0.20	0.15	Jeremy Britz
	5.50	5.49	
Portfolio Coordinators			
Academic Studies	1.00	1.00	Rosalie Ronellenfitsch
Literacy Facilitator	0.75	0.64	Nicola Finnson
Marketing Facilitator	0.75	0.66	Val Koroluk
Enterprise	1.00	1.00	Deanna Gaetz (term)
Basic Education	1.00	1.00	Lisa Irbeck
Student Services	1.00	1.47	Ken Riggs/Jill Lees
	5.50	5.77	
Student Services			
Humboldt-Counsellor/Learning Specialist	1.00	1.00	Damon Steadman
Wynyard-Counsellor	1.00	0.90	Norman McCallum
Wynyard-Counsellor	0.27	0.51	Clint Christianson
Wakaw/One Arrow-Transitions Coach	0.27	0.57	Debra Goertzen
	2.54	2.98	
Training Consultants			
Humboldt	0.80	0.80	Fred Novocosky
Watrous	0.20	0.21	Erin Kinder/Ken Lanceley
Southey /Wynyard	0.75	0.75	Leslie Mann
	1.75	1.76	
Program Delivery Associates			
Humboldt	3.00	2.00	Marina Haugerud/Denise Germain
		0.83	Nichole Bold/Alesia Marchant/Carol Jackson
Watrous	0.75	0.75	Bev McDade
Davidson	0.00	0.10	Dana Gayle Dahl (position abolished)
Wynyard	0.75	0.75	Lucy Hoseassen
Southey	0.75	0.75	Annette Konescni
	5.25	5.18	
Program Clerical			
Watrous	0.44	0.13	Ruth Thiessen (LPN Program)
Davidson	0.00	0.09	Donna Petit (position abolished)
Southey	0.00	0.07	Maureen Hopper (position abolished)
Wynyard	0.00	0.07	Jean Leader (position abolished)
Casual clerical	0.20	0.24	Watrous, Humboldt, Southey, Wynyard
	0.64	0.60	
TEL Attendants			
Humboldt	0.20	0.17	Danita benjoe
Watrous	0.20	0.02	Ruth Thiessen/Jennifer Thomas
Wynyard	0.20	0.05	Jean Leader
	0.60	0.24	
Total	26.98	27.36	

Instructor/Instructor Aides

Basic Education, Humboldt	0.77	Ed Yee
Basic Education, Punnichy	1.21	Len Keleman/Ray Hachkewich/Lawrence Hopko
Basic Education, Wakaw	1.31	Lynn Eaton/Larry Hrycan
Basic Education, One Arrow	0.46	Ashley Dugan
Basic Education, Quinton	0.33	Brian Vass
Basic Education, Lestock	0.71	Duane Keleman
Basic Education, Kinistin	0.77	James Conner
Basic Education, Muskowekwan	0.61	Shirley Kallichuk
Basic Education, Kinistin	0.44	Cathi Wilson-Loescher
Basic Education, Kawakatoose	0.46	Ann Lanceley
Basic Education, George Gordon	0.60	Kelly Lowe
Basic Education, Humboldt	0.37	Bill Dovell
Practical Nursing, Watrous	2.05	Cathy McMann/Shemie Graham-Busse
		Dianne Timm/Lacey Meddins/Nichole Taylor
Continuing Care Assistant, Humboldt	0.18	Maria Leonard
Continuing Care Assistant, Raymore	0.43	Shannon Linnen/Ingeborg Schmidt
Continuing Care Assistant, Wakaw	0.41	Carla Babcock/Brenda Reifferscheid/Lisa LaBrash/Corinne Slobodian
Office Education, Humboldt	0.70	Cindy King/Kim Hartl/Nancy Graham/Annette Magus
Office Education, Southey	0.14	Jo-Ann Scott Hodgins
Early Childhood Education, Gordon's	0.32	Jackie Galenzoski/Shirley Kallichuk/Jean Lendzyk
Early Childhood Education, Wynyrd	0.08	Jean Lendzyk
Office Admin-Wynyrd	0.10	Jean Lendzyk
Welding Applied Certificate, Journeyperson Welding, Humboldt	0.83	Murray Cook
Industrial Mechanics, Humboldt	0.37	Brian Ward
Construction Worker Prep/Framing, Punnichy	0.41	Randy Jordan
Math/Communications-various technical programs	0.14	Kim Hartl/Ingeborg Schmidt/Bill Dovell
Residential Renovation-Kawakatoose	0.23	Ken Lanceley
Residential Renovation-Muskowekwan	0.25	Brent Sunshine
Plumbing & Pipefitting-Humboldt	0.41	Paul Perrault
ESL-Humboldt/Englefeld/St. Brieux	0.34	Louis Domotor/Rita Crone

15.43**Total FTE-Non-Instructional****27.36****Total FTE-Instructional****15.43****Total FTE****42.79**

Full-Time Equivalents	09 / 10	10 / 11	11 / 12	12/13
	26.02	27.05	28.51	27.36

Note: FTE does not include instructional staff.

PROGRAMS AND SERVICES SUMMARY

2012/13 saw a 12% increase of students taking some form of training with the College. Overall, however, there was a 6% decrease in full-load equivalencies. This apparent contradiction is explained through the increased number of students enrolled in part-time institute and industry credit programming. Part-time institute programs result in increased opportunities for those people already employed to engage in further skills training to either increase their skills in their current job, or up-skill for a different one. Programs such as Continuing Care Assistant, and Intermediate Care Paramedic, and Early Childhood Education were offered in a manner such that students could partake in study while remaining employed.

PROGRAMMING ACTIVITY

	Classes	Students	Participant Hours
2009 / 10	280	1829	192,746
2010 / 11	343	2065	264,957
2011 / 12	328	1974	275,456
2012 / 13	328	2205	256,119

COMPREHENSIVE ENROLMENT STATISTICS

Program Groups		Actuals							
		2011/2012				2012/2013			
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	F.L.E.s	Student Enrol FT	Student Enrol PT	Student Enrol Casual	F.L.E.s
SKILLS TRAINING	Institute Credit:								
	SLAST	85	127	6	133.88	118	84	10	129.01
	Other	45	14	0	31.18	44	16	0	28.74
	Apprenticeship & Trade	0	9	0	1.13	0	4	0	.50
	Total Institute Credit	130	150	6	166.19	162	104	10	158.25
	Industry Credit:								
	Total Industry Credit	0	154	674	26.49	0	124	750	29.88
	Non-Credit: Industry, Community/Individual, Personal Interest								
	Total Non-Credit	12	93	401	22.72	13	35	545	16.89
TOTAL SKILLS TRAINING		142	397	1081	215.41	175	263	1305	205.02
BASIC EDUCATION	BE Credit:								
	Adult 12	71	30	0	83.10	64	27	0	74.18
	Adult 10	32	23	0	37.46	34	4	0	32.63
	Academic GED	0	8	0	0.09	0	38	0	10.26
	Total BE Credit	103	61	0	120.65	98	69	0	117.06
	BE Non-Credit:								
	Employability/Life Skills	8	4	0	6.32	0	16	0	1.80
	English Language Training**	0	109	0	5.84	0	175	0	9.38
	General Academic Studies	49	18	0	46.04	44	60	0	39.95
	Literacy	0	0	0	0	0	0	0	0
	Total BE Non-Credit	57	131	0	58.20	44	251	0	51.13
TOTAL BASIC EDUCATION		160	192	0	178.85	142	320	0	168.19
UNIVERSITY	University Credit:								
	Total University Credit	0	2	0	0.60	0	0	0	0
TOTAL UNIVERSITY		0	2	0	0.60	0	0	0	0
TOTAL ENROLMENT		302	591	1081	394.86	317	583	1305	373.21

** ESI students entered into OCSM as full-time students when should have been part-time. Manual correction made to 2011/12 F.L.E. to reflect correction.

PERFORMANCE MEASURES

The performance measures deemed to be common among the Regional Colleges, as applicable to Carlton Trail Regional College, are listed below. The performance measures use actual results from 2009 /2012 as a base-line and targeted and actual results for 2012/13.

Program	Performance Measure	Average 2009-2012	Targeted 12/13	Actual 12/13
Skills Training				
Institute Credit	Number of student enrolments – FLE's	145	150	158
	Number of student enrolments – distinct enrolment	258	265	276
	Participation rate ¹ of students	45.33%	46%	48%
	Number of graduates	142	159	160
	Number of completers	83	80	58
	Graduation rate ² of students	55.33%	50%	55%
	Employment rate ³ of graduates	80.67%	80%	92%
	Furthering training rate ⁴ of graduates	43.00%	40%	72%
	Participation rate ⁵ of Aboriginal people	29.33%	24%	31%
	Graduation rate ⁶ of Aboriginal people	20.67%	25%	28%
	Graduation rate ⁷ of Aboriginal people	36.00%	60%	49%
	Employment rate ⁸ of Aboriginal graduates	26.00%	75%	89%
	Furthering training rate ⁹ of Aboriginal people	27.67%	50%	92%
Industry Credit	Number of student enrolments – FLE's	44	30	30
	Number of student enrolments – distinct enrolment	846	850	874
	Participation rate of students	28%	25%	22%
	Number of graduates	671	638	696
	Number of completers	206	212	173
	Graduation rate of students	67%	50%	26%
	Employment rate of graduates	n/a	n/a	n/a
	Furthering training rate of graduates	n/a	n/a	n/a
	Participation rate of Aboriginal people	3%	5%	27%
	Graduation rate ⁶ of Aboriginal people	3%	5%	6%
	Graduation rate ⁷ of Aboriginal people	18%	15%	6%
	Employment rate of Aboriginal graduates	n/a	n/a	n/a
	Furthering training rate of Aboriginal people	n/a	n/a	n/a
Non-Credit	Number of student enrolments – FLE's	25	20	17
Adult Basic Education				
Credit	Number of student enrolments – FLE's	102	90	117
	Number of student enrolments – distinct enrolment	142	142	167
	Participation rate of students	26%	25%	30%
	Number of graduates	49	55	52
	Number of completers	35	40	9
	Graduation rate of students	33%	60%	53%
	Employment rate of graduates	56%	50%	35%
	Furthering training rate of graduates	69%	65%	66%
	Participation rate of Aboriginal people	79%	88%	83%
	Graduation rate ⁶ of Aboriginal people	44%	45%	35%
	Graduation rate ⁷ of Aboriginal people	60%	75%	86%
	Employment rate of Aboriginal graduates	19%	50%	43%
	Furthering training rate of Aboriginal people	18%	60%	64%
Non-credit	Number of student enrolments – FLE's	54	40	51
University				
	Number of student enrolments – FLE's	0.53	2	0
	Number of student enrolments – distinct enrolment	2.67	2	0
	Participation rate of students	0.8%	.5%	0%
	Participation rate of Aboriginal people	17%	.75%	0%
Contractual Revenue	Contractual revenue ¹⁰ from annual financial statements	\$487,536.00	\$609,000	\$593,739

Notes: n/a: not available or not collected
i/d: insufficient data

1. Participation rate: # of enrolments / total # of Credit programs enrolments
2. Graduation rate: # of graduates / # of enrolments
3. Employment rate: # of graduates employed / # of completers and graduates - # of graduates continuing to further training (# of graduates contacted may be fewer than # of graduates)
4. Furthering training rate: # of graduates continuing to further training / # of completers and graduates - # of graduates employed (# of graduates contacted may be fewer than # of graduates)
5. Participation rate: # of Aboriginal enrolments / total # of enrolments
6. Graduation rate: # of Aboriginal graduates / total # of graduates
7. Graduation rate: # of Aboriginal graduates / total # of Aboriginal enrolments
8. Employment rate: # of Aboriginal graduates employed / # of Aboriginal graduates contacted - # of Aboriginal graduates continuing to further training
9. Furthering training rate: # of Aboriginal graduates continuing to further training / # of Aboriginal completers and graduates - # of Aboriginal graduates employed (# of graduates contacted may be fewer than # of graduates)
10. Excludes project revenue from Federal Government and includes revenue from Canada-Saskatchewan Career & Employment Services.

EQUITY PARTICIPATION ENROLMENTS

		Actuals																							
Program Groups		2011-2012												2012-2013											
		Aboriginal			Visible Minority			Disability			Total Enrolment			Aboriginal			Visible Minority			Disability			Total Enrolment		
		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
	SLAST	19	44	2	0	4	0	12	9	0	85	134	6	29	11	2	5	2	1	10	10	1	123	85	10
	Other	35	3	0	1	0	0	0	0	0	45	14	0	40	4	0	0	0	0	0	0	0	44	16	0
	Apprenticeship & Trade	0	1	0	0	0	0	0	0	0	0	9	0	0	1	0	0	0	0	0	0	0	0	4	0
	Total Institute Credit	54	48	2	1	4	0	12	9	0	130	157	6	69	16	2	5	2	1	10	10	1	167	105	10
	Industry Credit:																								
	Total Industry Credit	0	13	41	0	1	3	0	8	14	0	154	674	0	33	38	0	1	8	0	5	17	0	124	750
	<i>Non-Credit: Industry, Community/Individual, Personal Interest</i>																								
	Total Non-Credit	11	44	6	0	1	0	0	0	6	12	93	401	13	11	49	0	0	7	0	1	9	13	35	545
TOTAL SKILLS TRAINING		65	105	49	1	6	3	12	17	20	142	404	1081	82	60	89	5	3	16	10	16	27	180	264	1305
BASIC EDUCATION	BE Credit:																								
	Adult 12	50	24	0	7	2	0	5	3	0	71	30	0	47	21	0	3	1	0	7	1	0	64	27	0
	Adult 10	29	23	0	0	0	0	4	2	0	32	23	0	34	4	0	0	0	0	3	0	0	34	4	0
	Academic GED	0	0	0	0	0	0	0	1	0	0	8	0	0	38	0	0	1	0	0	4	0	0	38	0
	Total BE Credit	79	47	0	7	2	0	9	6	0	103	61	0	81	63	0	3	2	0	10	5	0	98	69	0
	BE Non-Credit:																								
	Employability/Life Skills	0	2	0	0	0	0	0	1	0	8	4	0	0	15	0	0	0	0	0	3	0	0	16	0
	English Language Training	0	0	0	0	9	0	0	2	0	0	108	0	0	0	0	0	13	0	0	2	0	0	175	0
	General Academic Studies	47	17	0	4	0	0	5	2	0	49	18	0	37	55	0	0	3	0	9	7	0	44	60	0
	Literacy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total BE Non-Credit	47	19	0	4	9	0	5	5	0	57	103	0	37	70	0	0	16	0	9	12	0	44	251	0
TOTAL BASIC EDUCATION		126	66	0	11	11	0	14	11	0	160	191	0	118	133	0	3	18	0	19	17	0	142	320	0
UNIVERSITY	University Credit:																								
	<i>Total University Credit</i>	0	1	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL UNIVERSITY		0	1	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ENROLMENT		191	172	49	12	17	3	29	26	20	302	597	1081	200	193	89	8	21	16	29	33	27	322	584	1305

EQUITY PARTICIPATION COMPLETERS AND GRADUATES

		Actuals																	
		2011-2012									2012-2013								
Program Groups		Aboriginal			Visible Minority			Disability			Aboriginal			Visible Minority			Disability		
		E	C	G	E	C	G	E	C	G	E	C	G	E	C	G	E	C	G
Institute Credit:																			
SLAST		65	7	30	4	0	2	21	2	11	42	12	18	8	1	3	20	4	12
Other		38	4	23	1	0	1	0	0	0	44	2	26	0	0	0	0	0	0
Apprenticeship & Trade		1	1	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0
Total Institute Credit		104	12	53	5	0	3	21	2	11	87	15	44	8	1	3	20	4	12
Industry Credit:																			
Total Industry Credit		54	8	43	4	0	3	22	2	20	70	29	34	9	0	8	22	6	17
Non-Credit: Industry, Community/Individual, Personal Interest																			
Total Non Credit		61	60	0	1	1	0	6	6	0	73	71	0	7	7	0	10	10	0
TOTAL SKILLS TRAINING CREDIT		219	80	96	10	1	6	49	10	31	230	115	78	24	8	11	52	20	29
BASIC EDUCATION	BE Credit:																		
	Adult 12	74	19	26	9	3	4	8	1	4	68	14	20	4	2	1	8	4	1
	Adult 10	52	9	14	0	0	0	6	2	1	38	2	27	0	0	0	3	0	2
	Academic GED	0	0	0	0	0	0	1	0	1	38	22	3	1	1	0	4	1	0
	Total BE Credit	126	28	40	9	3	4	15	3	6	144	38	50	5	3	1	15	5	3
	BE Non-Credit:																		
	Employability/Life Skills	2	0	0	0	0	0	1	1	0	15	13	0	0	0	0	3	3	0
	English Language Training	0	0	0	9	8	0	2	2	0	0	0	0	12	10	0	2	2	0
	General Academic Studies	64	25	0	4	3	0	7	2	0	92	60	0	3	1	0	16	9	0
	Literacy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total BE Non-Credit	66	25	0	13	11	0	10	5	0	107	73	0	15	11	0	21	14	0
TOTAL BASIC EDUCATION		192	53	40	22	14	4	25	8	6	251	111	50	20	14	1	36	19	3
UNIVERSITY	University Credit:																		
	Total University Credit	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL UNIVERSITY		1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ENROLMENT		412	134	136	32	15	10	74	18	37	481	226	128	44	22	12	88	39	32

E = total enrolment

C = completers (the total number of students who completed course requirements or remained to the end of the program).

G = graduates (the total number of students who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution or recognized by industry).

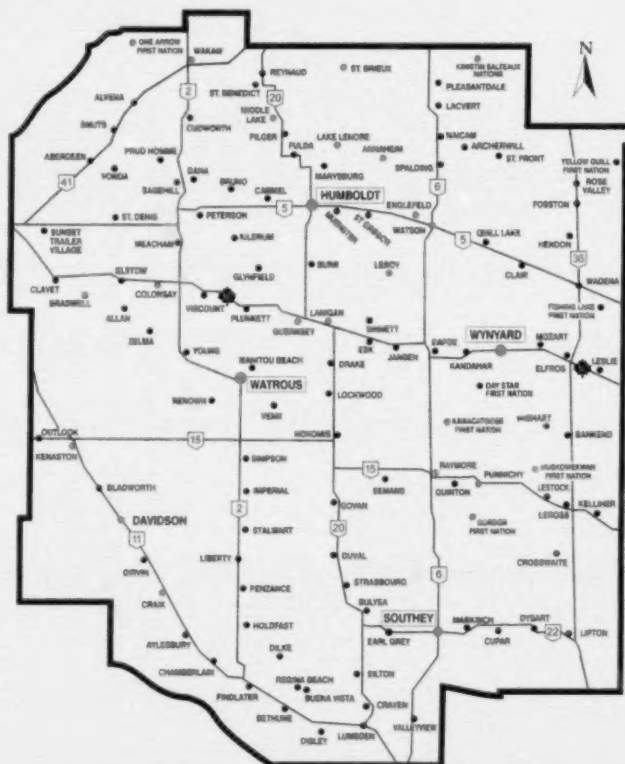
STUDENT SUCCESS

		Actuals																							
		2011-2012												2012-2013											
Program Groups		Total Students Completed			Total Students Graduated			Total Students Employed			Total Going to Further Training			Total Students Completed			Total Students Graduated			Total Students Employed			Total Going to Further Training		
		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
0SKILLS TRAINING	Institute Credit:																								
	SLAST	12	29	1	59	57	5	45	46	0	7	5	0	23	23	0	74	41	10	59	38	0	0	5	0
	Other	6	12	0	25	1	0	3	1	5	12	7	0	0	8	0	28	7	0	3	10	0	13	0	0
	Apprenticeship & Trade	0	6	0	0	3	0	0	8	0	0	0	0	0	4	0	0	0	0	0	4	0	0	0	0
	Total Institute Credit	18	47	1	84	61	5	48	55	5	19	12	0	23	35	0	102	48	10	62	52	0	13	5	0
	Industry Credit:																								
	Total Industry Credit	0	90	89	0	88	590	0	7	1	0	0	0	0	89	84	0	32	664	0	12	0	0	0	0
	Non-Credit: Industry, Community/Individual, Personal Interest																								
	Total Non-Credit	11	93	400	0	0	0	4	4	2	2	1	0	12	35	541	0	0	0	2	0	2	1	0	0
TOTAL SKILLS TRAINING		29	230	490	84	149	595	52	66	8	21	13	0	35	159	625	102	80	674	64	64	2	14	5	0
0001321A0SIC EDUCATION	BE Credit:																								
	Adult 12	30	4	0	34	0	0	15	1	0	11	0	0	20	4	0	29	1	0	7	0	0	9	2	0
	Adult 10	9	1	0	14	0	0	0	0	0	5	0	0	2	0	0	27	0	0	1	0	0	5	0	0
	Academic GED	0	5	0	0	3	0	0	0	0	0	0	0	0	22	0	0	3	0	0	0	0	0	21	0
	Total BE Credit	39	10	0	48	3	0	15	1	0	16	0	0	22	26	0	56	4	0	8	0	0	14	23	0
	BE Non-Credit:																								
	Employability/Life Skills	8	1	0	0	0	0	4	0	0	3	1	0	0	13	0	0	0	0	0	1	0	0	3	0
	English Language Training	0	131	0	0	0	0	0	6	0	0	2	0	0	134	0	0	0	0	105	0	0	2	0	0
	General Academic Studies	25	2	0	0	0	0	6	0	0	13	1	0	34	32	0	0	0	0	6	6	0	2	12	0
	Literacy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total BE Non-Credit	33	134	0	0	0	0	10	6	0	16	4	0	34	179	0	0	0	0	6	112	0	2	17	0
BASIC TOTAL EDUCATION		101	144	0	48	3	0	25	7	0	32	4	0	56	205	0	56	4	0	14	112	0	16	40	0
UNIVERSITY	University Credit:																								
	Total University Credit	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL UNIVERSITY		0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ENROLMENT		101	376	490	132	152	595	77	73	8	53	17	1	91	364	625	158	84	674	78	176	2	30	45	0

PROGRAM OFFERINGS BY REGION

An important ingredient in the success of any college is its ability to "connect" with its communities and residents. In a region having a population of over 66,200, Carlton Trail Regional College offered **328** programs/classes to **2205** students in **29** communities during the 2012/13 programming year.

- 2012-2013 programming locations



Location	# of Classes	# of Students	Location	# of Classes	# of Students	Location	# of Classes	# of Students
Annaheim	1	4	Kawacatoose First Nation	9	74	One Arrow First Nation	2	27
Bradwell	1	11	Kenaston	1	2	Punnichy	10	146
Craik	2	25	Kinistin Saulteaux Nation	2	22	Raymore	5	42
Colonsay	1	7	Lake Lenore	1	8	Southey	11	75
Davidson	6	70	Lanigan	1	15	St. Brieux	13	146
Englefeld	1	4	LeRoy	14	70	Wakaw	5	64
Foam Lake	1	6	Loreburn	1	10	Watrous	30	253
Gordon First Nation	7	4	Middle Lake	2	17	Watson	1	4
Guernsey	1	14	Moose Jaw	1	15	Wynyard	37	259
Humboldt	158	1018	Muskowekwan First Nation	2	27			

ENROLMENT BY PROGRAM CATEGORY – HUMBOLDT

Program Groups		Actuals							
		2011-2012				2012-2013			
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FL/Es	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FL/Es
SKILLS TRAINING	Institute Credit:								
	SI/AST	43	56	6	59.39	53	68	3	76.47
	Other	16	3	0	8.05	0	3	0	1.08
	Apprenticeship & Trade	0	9	0	1.13	0	4	0	.50
	Total Institute Credit	59	68	6	68.57	53	75	3	78.05
	Industry Credit:								
	Total Industry Credit	0	121	270	15.51	0	102	367	19.69
	Non-Credit: Industry, Community/Individual, Personal Interest								
Total Non-Credit		0	23	124	4.21	0	20	293	5.47
TOTAL SKILLS TRAINING		59	212	400	88.29	53	197	663	103.21
BASIC EDUCATION	BE Credit:12								
	Adult 12	36	13	0	42.81	40	17	0	47.81
	Adult 10	8	5	0	10.73	10	1	0	8.46
	Academic GED	0	8	0	0.09	0	16	0	4.48
	Total BE Credit	44	26	0	53.63	50	34	0	60.75
	BE Non-Credit:								
	Employability/Life Skills	8	4	0	6.32	0	0	0	0
	English Language Training	0	52	0	2.79	0	106	0	5.34
	General Academic Studies	40	7	0	37.19	29	54	0	30.56
	Literacy	0	0	0	0	0	0	0	0
Total BE Non-Credit		48	63	0	46.30	29	160	0	35.90
TOTAL BASIC EDUCATION		92	89	0	99.93	79	194	0	96.65
UNIVERSITY	University Credit:								
	Total University Credit	0	0	0	0	0	0	0	0
TOTAL UNIVERSITY		0	0	0	0	0	0	0	0
TOTAL ENROLMENT		151	301	400	188.22	132	391	663	199.87

ENROLMENT BY PROGRAM CATEGORY – SOUTHEY

Program Groups		Actuals							
		2011-2012				2012-2013			
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING	Institute Credit:								
	SIASST	18	30	0	23.35	17	7	0	17.45
	Other	23	7	0	15.58	41	9	0	23.49
	Apprenticeship & Trade	0	0	0	0	0	0	0	0
	Total Institute Credit	41	37	0	38.93	58	16	0	40.94
	Industry Credit:								
	Total Industry Credit	0	0	53	.90	0	11	105	3.36
	Non-Credit: Industry, Community/Individual, Personal Interest								
	Total Non-Credit	12	51	59	14.31	13	9	82	9.07
TOTAL SKILLS TRAINING		53	88	112	54.13	71	36	187	53.38
BASIC EDUCATION	BE Credit:								
	Adult 12	0	0	0	0	0	0	0	0
	Adult 10	0	0	0	0	12	0	0	14.15
	Academic GED	0	0	0	0	0	22	0	5.78
	Total BE Credit	0	0	0	0	12	22	0	19.93
	BE Non-Credit:								
	Employability/Life Skills	0	0	0	0	0	16	0	1.80
	English Language Training	0	0	0	0	0	0	0	0
	General Academic Studies	0	0	0	0	5	0	0	1.81
	Literacy	0	0	0	0	0	0	0	0
	Total BE Non-Credit	0	0	0	0	5	16	0	3.61
TOTAL BASIC EDUCATION		0	0	0	0	17	38	0	23.53
UNIVERSITY	University Credit:								
	Total University Credit	0	0	0	0	0	0	0	0
TOTAL UNIVERSITY		0	0	0	0	0	0	0	0
TOTAL ENROLMENT		53	88	112	54.13	88	74	187	76.91

ENROLMENT BY PROGRAM CATEGORY – WATROUS

Program Groups		Actuals							
		2011-2012				2012-2013			
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING	Institute Credit:								
	SIAST	10	22	0	33.53	48	6	0	34.46
	Other	0	0	0	0	0	0	0	0
	Apprenticeship & Trade	0	0	0	0	0	0	0	0
	Total Institute Credit	10	22	0	33.53	48	6	0	34.46
	Industry Credit:								
	Total Industry Credit	0	10	114	3.37	0	2	227	5.02
	Non-Credit: Industry, Community/Individual, Personal Interest								
	Total Non-Credit	0	3	74	1.14	0	0	62	0.38
	TOTAL SKILLS TRAINING	10	35	188	38.04	48	8	289	39.85
BASIC EDUCATION	BE Credit:								
	Adult 12	0	0	0	0	0	0	0	0
	Adult 10	0	0	0	0	0	0	0	0
	Academic (GED)	0	0	0	0	0	0	0	0
	Total BE Credit	0	0	0	0	0	0	0	0
	BE Non-Credit:								
	Employability/Life Skills	0	0	0	0	0	0	0	0
	English Language Training	0	23	0	1.23	0	46	0	2.05
	General Academic Studies	0	0	0	0	0	0	0	0
	Literacy	0	0	0	0	0	0	0	0
	Total BE Non-Credit	0	0	0	0	0	0	0	0
	TOTAL BASIC EDUCATION	0	23	0	1.23	0	46	0	2.05
UNIVERSITY	University Credit:								
	Total University Credit	0	2	0	.60	0	0	0	0
TOTAL UNIVERSITY		0	2	0	.60	0	0	0	0
TOTAL ENROLMENT		10	60	188	39.87	48	54	289	41.90

ENROLMENT BY PROGRAM CATEGORY – WYNYARD

Program Groups		Actuals							
		2011-2012				2012-2013			
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING	Institute Credit:								
	SIAS	14	14	0	16.45	0	3	8	.63
	Other	6	4	0	7.56	3	4	0	4.16
	Apprenticeship & Trade	0	0	0	0	0	0	0	0
	Total Institute Credit	20	18	0	24.01	3	7	8	4.79
	Industry Credit:								
	Total Industry Credit	0	17	76	3.35	0	3	60	1.55
	Non-Credit: Industry, Community/Individual, Personal Interest								
	Total Non-Credit	0	10	102	2.28	0	6	113	1.97
TOTAL SKILLS TRAINING		20	45	178	29.63	3	16	181	8.31
BASIC EDUCATION	BE Credit:								
	Adult 12	35	17	0	40.29	24	10	0	26.37
	Adult 10	24	18	0	26.73	12	3	0	10.02
	Academic CHD	0	0	0	0	0	0	0	0
	Total BE Credit	59	35	0	67.02	36	13	0	36.39
	BE Non-Credit:								
	Employability/Life Skills	0	0	0	0	0	0	0	0
	English Language Training	0	40	0	2.14	0	25	0	1.99
	General Academic Studies	9	11	0	8.85	11	6	0	7.58
	Literacy	0	0	0	0	0	0	0	0
	Total BE Non-Credit	44	16	0	10.99	11	31	0	9.57
TOTAL BASIC EDUCATION		103	51	0	78.01	47	44	0	45.95
UNIVERSITY	University Credit:								
	Total University Credit	0	0	0	0	0	0	0	0
TOTAL UNIVERSITY		0	0	0	0	0	0	0	0
TOTAL ENROLMENT		123	96	178	107.64	50	60	181	54.26

SKILLS TRAINING PROGRAMS

INSTITUTE CREDIT

Carlton Trail Regional College continued to provide various credit skills training programming opportunities throughout its region. A wide variety of full and part-time courses and programs, primarily brokered through SIAST but also Lakeland College and SIIT, were offered. The majority of programs were financed utilizing provincial funding resources received from the Ministry of Advanced Education (AE). Some programs were undertaken on a cost-recovery basis, while others were offered through partnering agreements with third parties.

While the number of institute training programming remained relatively stable from the previous year, there was a slight decrease in full-load equivalencies (FLE's) for the 2012/13 program year. The decrease in numbers is largely a result of the increased number of part-time programs offered that spanned two fiscal years. Part-time programs provide an excellent opportunity to allow employed individuals to either up-skill for their current job, or train for a new career.

HIGHLIGHTS

- Continued the partnership with the Saskatoon Health Region to ensure that Continuing Care Assistant students enrolled in the Wakaw and Humboldt offerings were able to participate in the "Earn-as-You Learn" program. Students were able to undertake their studies while employed for the health region.
- Pacific Institute training was added to all full-time institute credit programs. The goal of this training is to enhance student retention, as well as to develop soft skills most desired by employers (flexibility, critical thinking, innovation, accountability and leadership).
- Partnered with both Kawacatoose First Nation and Mukowkewan First Nation to run two intakes of the Residential Renovation and Construction program on reserve.
- Continued the collaboration with Horizon School Division and Punnichy High School to offer Construction Worker Preparation as part of the Careers Transition Initiative.
- A two week work experience was added to the Office Education Certificate program. As a result of this initiative many students received employment offers from those employers that they had completed work experience with.

SKILLS TRAINING PROGRAMS OFFERED IN 2012/13

- | | |
|--|--|
| • Construction Worker Preparation | • Medical Terminology |
| • Continuing Care Assistant Certificate | • Office Administration |
| • Early Childhood Education Orientation | • Office Education Certificate |
| • Electrician Applied Certificate | • Power Engineering Fourth Class |
| • Heavy Equipment Operator Applied Certificate | • Plumbing & Pipefitting Applied Certificate |
| • Industrial Mechanic Applied Certificate | • Practical Nursing Diploma |
| • Primary Care Paramedic Applied Certificate | • Residential Renovation and Construction |
| | • Welding Applied Certificate |

INDUSTRY CREDIT

The College understands the importance of offering Industry Credit programming to meet the needs of business, industry, First Nations, communities, and individual stakeholders residing in our region. In 2012/13 the College realized a 13% increase in the number of individuals participating in Industry Credit programming. The majority of the industry credit programming was offered on a cost recovery basis or through third party partnerships.

HIGHLIGHTS

- The College continues to partner with 29 volunteer fire departments within its region. In 2012/13 there was approximately 330 participants enrolled in various *Essentials of Firefighting* modules.
- Industry safety certificates continue to be highly sought in the region, with First Aid and CPR having the highest enrolments. The College also offers training for WHMIS, Confined Spaces and Rescue, Fall Protection, Transportation of Dangerous Goods, Food Safe, Fire Extinguisher, H2S Alive, and PART.
- Truck Driver Training was a popular course in the Humboldt area with a total of 28 individuals receiving training.
- The College partnered with Kawacatoose First Nation to provide a Tourism Essentials – Mine Camp training on reserve. The goal was to provide direct links to employment at the BHP construction site.
- Increased enrolments of Aboriginal students by 29% over last year.



INDUSTRY CREDIT PROGRAMS OFFERED IN 2012/13

- | | |
|--|---|
| • Air Brake | • Power Engineering Fireman Level |
| • Babysitter Training | • Pressure Pipe Welding |
| • Basic Life Support for Health Care Providers | • Professional Assault Response Training |
| • Confined Spaces | • Red Cross Recertification |
| • Essentials of Fire Fighting | • Standard First Aid/CPR with AED |
| • Forklift Safety Operator | • Snowmobile Safety Training |
| • Driver Training | • Tourism Essentials – Mine Camp Training |
| • Emergency First Aid | • Transportation of Dangerous Goods |
| • Food Safe | • Truck Driver Training |
| • CPR Recertification | • Welding Upgrader |
| • Life Skills Coach Certificate Training | • WHMIS |

BUSINESS, INDUSTRY & COMMUNITY

Business, Industry and Community Education (BIC) programs consist of non-credit programs of varying duration in the areas of agriculture, business, computer applications, health and wellness, and general interest. These programs are scheduled in various communities throughout the region, based on identified needs and stakeholder requests. The level of programming in this area has also remained relatively static, with a slight increase in overall student enrollment numbers of 17%. However, given the nature of the classes provided, there was a 32% decrease in FLE counts. Of note was that the college saw a 19.7% increase in enrolment of Aboriginal students for these types of program offerings.



BIC PROGRAMS OFFERED IN 2012/13

- | | |
|---|--|
| <ul style="list-style-type: none">• Agriculture<ul style="list-style-type: none">○ Grain Marketing Basics• Business / Trades<ul style="list-style-type: none">○ Framing○ Fundamentals of Project Management○ General Welding○ Tutor Workshop○ Welding Terminology○ Workforce Preparation• Computers<ul style="list-style-type: none">○ 50+ Computers○ Internet○ Basic Computer Skills○ Computer Hardware○ Computer Software Applications○ Computerized Accounting○ Customized Computer Training○ Google Analytics○ Keyboarding○ Spreadsheets (Excel)• Health & Wellness<ul style="list-style-type: none">○ Fire Extinguishers○ Infant Massage○ Life Skills & Suicide Prevention○ Self Defense for Women○ SafeTALK○ Therapeutic Play | <ul style="list-style-type: none">• Ed2Go (Online)<ul style="list-style-type: none">○ Creating Web Pages○ Digital Photography○ Financial Basics○ Medical Transcription and Terminology○ Microsoft Access, Excel, Word, Outlook & PowerPoint○ Photoshop○ Project Management Fundamentals○ Quickbooks○ Starting and Marketing your Nonprofit○ Writers Workshop• General Interest<ul style="list-style-type: none">○ Acrylic Painting○ Home Handyman Deck Building, Electrical, Plumbing, Tiling○ Jewelry Making○ Landscape Design○ Mosaic Stained Glass○ Parenting○ Pet Grooming○ Photo Books○ Quilting○ Small Engine Repair○ Wine Tasting and Food Pairing○ Yoga |
|---|--|

ADULT BASIC EDUCATION

Adult Basic Education (ABE) is an umbrella term that refers to a wide range of services and credit and non-credit programs designed to help learners garner the foundational skills needed to gain employment or the credentials required to enter post-secondary education. In order to address the breadth of student needs across our region, the provision of a variety of ABE programs is essential. In best meet regional demands, the College provides a spectrum of ABE training opportunities including Level 4 (Adult 12), Level 3 (Adult 10), Level 1 and 2 (literacy and essential skill development), and English as a Subsequent Language (ESL).

ABE CREDIT

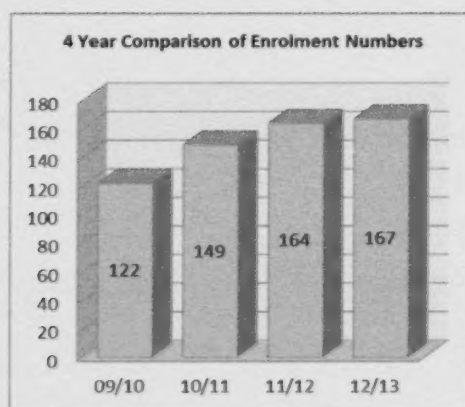
Funding for ABE programming remained static from the previous year. In lieu of increasing the number of Level 3 & 4 offerings to meet regional needs, the college provided training opportunities utilizing the academic GED. As a result, while overall ABE credit enrolments were down 1.8%, there was a 30.8% increase in enrolments for the academic GED.

HIGHLIGHTS

- The College continued to provide ABE Level 3 and 4 programming in Punnichy and Wakaw, and Level 4 programming in Humboldt, Kinsitin Saulteaux Nation and Lestock (in partnership with Muskowekwan First Nation). The latter two communities offered babysitting and transportation to increase student retention.
- The College offered academic GED programs in Wakaw and Punnichy to allow students to complete their GED, or transition into a future Level 4 program. The academic GED has proven a useful tool to bridge some students from Level 3 to Level 4.
- Student Success rates, which combines student completers and graduates, were 65.5% for Level 4, and 76% for Level 3.

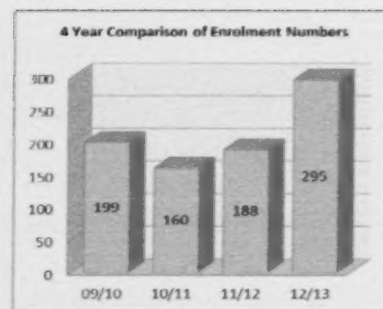


Graduates from ABE Level 4 in Wakaw



ABE NON-CREDIT

For the 2011/12 program year, there was decrease in FLE's of 14%. While the actual number of ABE Level 1/2 programs offered within the region increased slightly over 2011/12, due to the shortened length of the programs and a small decrease in full-time enrolments, the end result was a decrease of FLE's. Further, the College only had the opportunity to offer one 4 week Employability/Life Skills program which was a decrease from the previous year's 4 month offering. Of note within ABE non-credit programming, was a 60.6% increase in English as Subsequent (ESL) language training.



HIGHLIGHTS

- The College offered ABE Level 1/2 programming at a number of locations across the region. They included Kinistin Salteaux Nation, George Gordon First Nation, Kawacatoose First Nation, Muskowekwan First Nation and Humboldt. The Humboldt program was funded through ABE Essential Skills for the Workplace (ESWP) proposal-based funding, and was a partnership with the Humboldt Area Supported Employment Program which provides career and employment development options to persons with disabilities.
- CTRC continued its partnership with One Arrow First Nation to provide Level 1 and 2 programming on reserve. The College's ongoing work with One Arrow First Nation was recognized by the First Nation, Inuit and Metis Essential Skills Project, funded through the Federal Government's Office of Literacy and Essential Skills. The essential skills project will profile our work as a case study that will be housed in the *National Adult Literacy Database* set to launch in January 2014.
- The College continued partnering with Carleton University to offer the *Canadian Academic English Language Test (CAEL)*. Currently, the College is the only post-secondary institution in Saskatchewan to offer CAEL. A total of 4 sittings were offered, resulting in 95 individuals taking the test.
- Stage 1 English and LINC (Language Instruction for Newcomers to Canada) were offered in Wynyard, Lanigan, Englefeld, Annaheim and Leroy once-a-week, and twice-a-week in Watrous, Humboldt and St. Brieux.
- A celebration was held in Humboldt that welcomed all students enrolled in English as a Subsequent Language (ESL) programming from across the region. A total of 85 learners, along with family members mentors and employers attended.



Year-end ESL Student Celebration in Humboldt

STUDENT SERVICES

Student Services, using a holistic approach, helps learners experience personal and academic growth, reduce personal and systemic barriers, and increase student retention and success. The foundation of Student Services practice is the Integrated Learner Support Model. Students with learning or personal difficulties are supported by a variety of resources designed to help the student succeed. Depending on the needs of the clientele, advising services are provided on a confidential one on one or group basis. Advisors also provide support to students through skill development workshops and individual sessions around academic and career advising, financial advising, time management, exam writing and anxiety, note-taking, resume development, job search, and interview skills.



Student Services conducted approximately 300 intake and assessments meetings, and over 350 career/academic advising sessions. A comprehensive community needs assessment was conducted in partnership with Yellow Quill First Nations with the goal of better understanding the literacy levels, employability skills, and personal barriers, of community members in order to plan for future education and training needs.

Student Services offered Pacific Institute workshops, focusing on student empowerment, goal setting, and decision making, to all full-time credit programs with the intent of strengthening student engagement and retention

Provincial Training Allowance (PTA), which provides income support to low-income adults involved in training programs including Adult Basic Education, Skills Training and Bridging Programs, was administered within the region by College personnel on behalf of the Ministry of Advanced Education.

	Students	PTA Allowances Distributed
2009 / 2010	79	\$454,328
2010 / 2011	101	\$580,573
2011 / 2012	105	\$539,394
2012 / 2013	168	\$686,180

UNIVERSITY PROGRAMS

Currently the College does not offer any face-to-face university programs. However, students do have the option to enroll in both University of Regina and University of Saskatchewan classes offered over the eCast system (formally SCN).

COMMUNITY ACCESS PROGRAM YOUTH INITIATIVE



Industry
Canada

Industrie
Canada

The Youth Internships (YI) Program at Community Access Sites is an Industry Canada funded program designed to create jobs and other social, educational and economic benefits associated with the use of information technologies. The program provides funding for young Canadians to gain employment with Information and Communications Technologies (ICT) related not-for-profit organizations.

The objective is to encourage not-for-profit organizations across Canada to develop and apply ICT-related skills and create internships to strengthen their business and build a foundation for success of youth in the job market.

Carlton Trail Regional College has been contracted to administer the Youth Internship program in Saskatchewan since its inception in 1994. Special attention is paid to properly administer the program to meet the Youth Employment Strategy Objectives and Youth Internship priorities. Both the Provincial Coordinator and Technical Coordinator have been based out of the Humboldt office and provide training and support for the youth interns throughout the province.

60 interns were placed at host organizations in Saskatchewan during the 2012/2013 program, including the Provincial and Technical Coordinators as well as three Regional Coordinators. Interns were trained on a variety of topics including: resume building, career finding tools, creating, building and promoting websites, social media, learning styles, positive thinking, and more.

In their jobs, the youth interns performed a variety of duties that were dependent on the needs of their host organization. Some conducted computer and internet training, while others helped library patrons with using e-readers, resume writing, cybercamps and website development. They all played a role in enhancing the use of ITC in the organizations they worked with and within their communities.



CAP YI training in Bruno

CARLTON TRAIL REGIONAL COLLEGE

DEFINITIONS

DEFINITIONS

Program/Service

Program: A course(s) of study based on a curriculum, plan, or system of academic and related activities that have a definite duration.

Service: The formal act of helping, providing assistance and/or advice.

Certification

Credit: Learning which is certified by a recognized body.

Non-Credit: Learning which is not certified by a recognized body.

Program Completion Status

Completer (C): A student who has completed the time requirement of a course or all courses within a program session.

Completed Successfully: A student who has successfully completed all requirements of a non-credit program.

Graduate (G): A student who has successfully completed all program requirements and attained a level of standing resulting in credit recognition from an accrediting institution/ industry and/or regulatory body.

Program Type

Apprenticeship & Trade: Education and training certified through Apprenticeship and Trade Commission.

Basic Education Credit (BE Credit): Learning that is certified by the Saskatchewan Ministry of Education

Basic Education Non-Credit (BE Non-Credit): Learning which may include some form of evaluation; however, does not result in certification by a recognized body.

Community/Individual Non-Credit: Education and training that leads to or enhances a person(s) employability or enhances community and/or social development, but does not result in credentials or certification recognized by an industry, association or sector, regulatory body or licensing agency.

Industry Credit: Education and training that leads to a credential that is recognized by an industry association or sector, regulatory body or licensing agency.

Industry Non-Credit: Education and training that meets the specific needs identified for an industry, group, firm or sector that does not result in credentials or certification recognized by an industry, association or sector, regulatory body or licensing agency.

DEFINITIONS cont'd

Institute Credit: Education and training which leads to a credential (certificate, diploma, degree) from a recognized credit-granting agency.

University: University credit training.

Personal Interest Non-Credit: Education and training that meets the needs of individual(s) or group(s) for the purpose of enhancing their hobby, leisure and recreation skills.

Students

Distinct Student: An individual participating, over an identified period of time, in one or more program groups offered by the College.

Full-Time Student: is defined as one who is taking courses that collectively require a minimum of 18 hours of scheduled class time per week for a minimum period of 12 weeks. There are two exceptions to this definition:

- for Apprenticeship and Trade: a complete level (the length depends on the trade) is required; and
- for university courses: a minimum of 216 hours of scheduled class time for the academic year.

Part-Time Student: is defined as: (a) one who is taking courses of less than 12 weeks duration, even when more than 18 hours of scheduled class time per week is required or (b) one who is taking courses that are at least 12 weeks in duration but collectively require less than 18 hour of scheduled class time per week.

Casual Student: is defined as one who is taking courses within a program group that collectively total less than 30 hours of scheduled class time.

Registration

Course Registrations: The number of students enroled in courses taken within a program area or program type.

Program Registrations: The number of students enroled in a program area or program type.

Student Enrolment: Student(s) enroled in program(s) or course(s) that are part of a specific Program Group.

Count

Full-Load Equivalent (FLE): Total participant hours divided by the generally accepted full-load equivalent factor for a program group.

Participant Hours: The total time that a student is actively involved in a program (course) session.

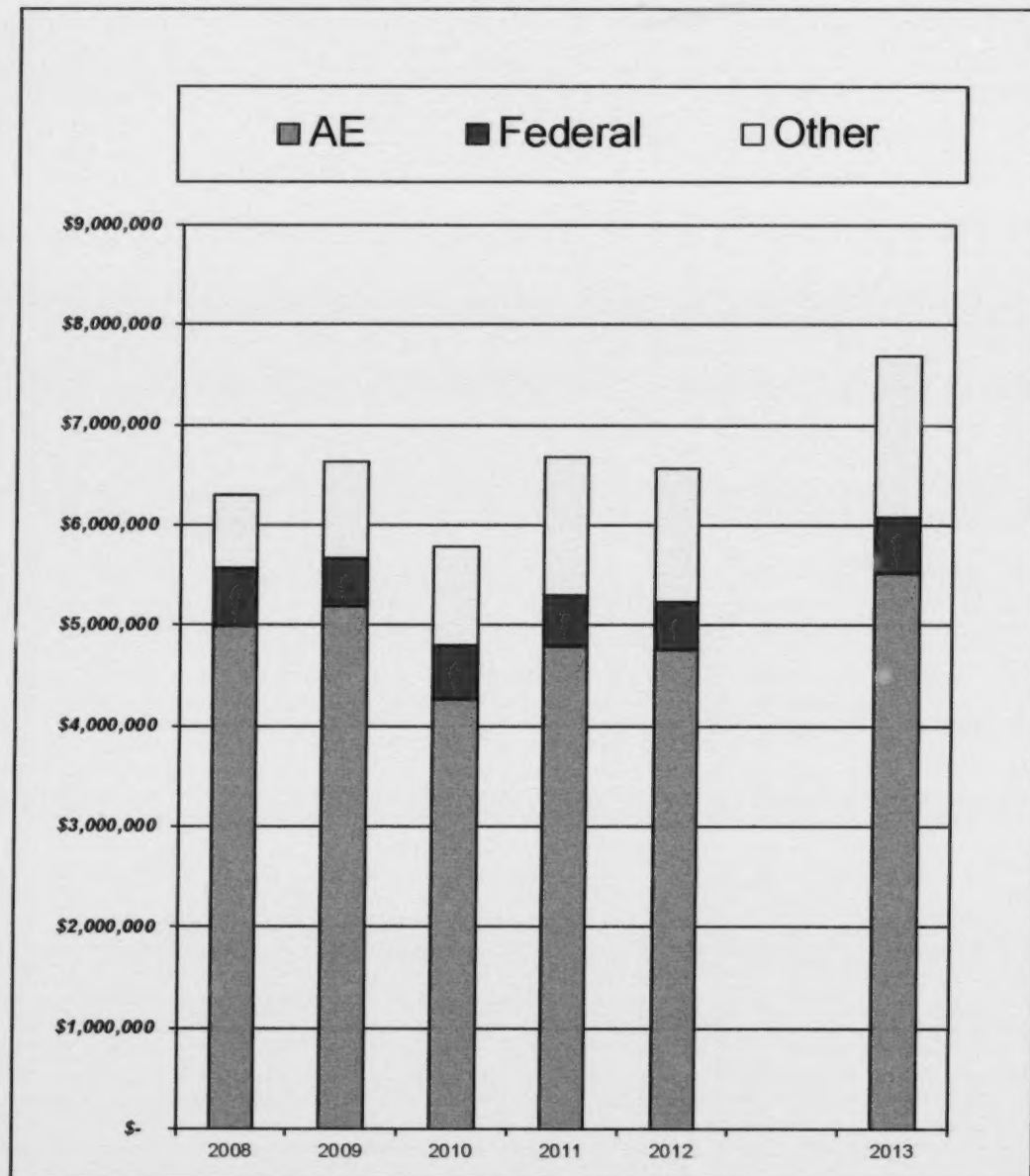
CARLTON TRAIL REGIONAL COLLEGE

FINANCIAL STATEMENTS

JUNE 30, 2013

**CARLTON TRAIL REGIONAL COLLEGE
REVENUE ANALYSIS
2008 - 2013**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
AE	\$ 4,989,194	\$ 5,190,499	\$ 4,264,642	\$ 4,783,774	\$ 4,752,645	\$ 5,523,134
Federal	575,679	478,799	544,127	519,412	482,979	566,997
Other	733,692	964,535	967,157	1,372,255	1,319,724	1,605,649
Total	<u>\$ 6,298,565</u>	<u>\$ 6,633,833</u>	<u>\$ 5,775,926</u>	<u>\$ 6,675,441</u>	<u>\$ 6,555,348</u>	<u>\$ 7,695,780</u>

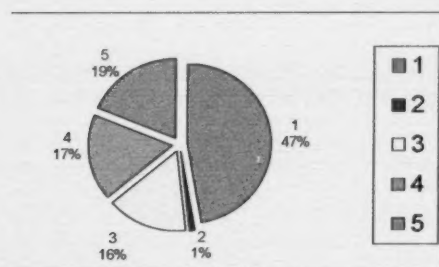


In 2013 CTRC switched to PSAB statements. 2012 figures were restated.

CARLTON TRAIL REGIONAL COLLEGE **Comparison of Expenditures 2008 - 2013**

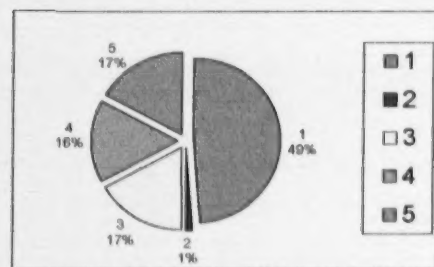
2008

(1) Programming	2,858,452
(2) Board	60,641
(3) Admin	944,034
(4) Organization	1,052,875
(5) Career Support	1,137,656
Total	\$ 6,053,658



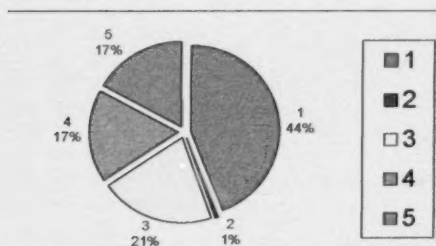
2009

(1) Programming	3,229,770
(2) Board	78,376
(3) Admin	1,128,103
(4) Organization	1,068,072
(5) Career Support	1,125,686
Total	\$ 6,629,987



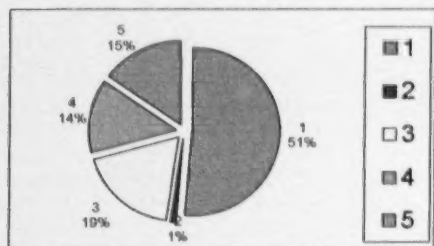
2010

(1) Programming	2,513,781
(2) Board	35,767
(3) Admin	1,183,448
(4) Organization	998,689
(5) Career Support	970,403
Total	\$ 5,712,088



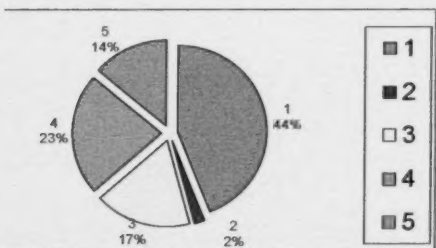
2011

(1) Programming	3,347,349
(2) Board	63,019
(3) Admin	1,207,309
(4) Organization	919,079
(5) Career Support	996,034
Total	\$ 6,532,790



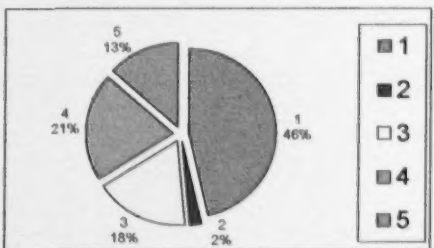
2012

(1) Programming	3,135,970
(2) Board	131,611
(3) Admin	1,254,656
(4) Organization	1,620,802
(5) Career Support	988,117
Total	\$ 7,131,356



2013

(1) Programming	3,183,799
(2) Board	150,004
(3) Admin	1,203,408
(4) Organization	1,420,341
(5) Career Support	623,119
Total	\$ 6,890,671



In 2013 CTCR switched to PSAB statements. 2012 figures were restated.

INDEPENDENT AUDITOR'S REPORT

To the Board
Carlton Trail Regional College

We have audited the accompanying financial statements of Carlton Trail Regional College, which comprise the statements of financial position as at June 30, 2013, June 30, 2012, and July 1, 2011 and the statements of operations and accumulated surplus, change in net financial assets and cash flows for the years ended June 30, 2013 and June 30, 2012, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Carlton Trail Regional College as at June 30, 2013, June 30, 2012, and July 1, 2011 and the results of its operations, changes in net financial assets and its cash flows for the years ended June 30, 2013 and June 30, 2012 in accordance with Canadian public sector accounting standards.

Wynyard, Saskatchewan
September 17, 2013

original signed by Auditor
E.J.C. Dudley & Co.
Chartered Accountants

CARLTON TRAIL REGIONAL COLLEGE
Statement of Management Responsibility

The College is responsible for the preparation of the financial statements and has prepared them in accordance with Canadian public sector accounting principles and in accordance with the guidelines developed by Saskatchewan Advanced Education. The College believes the financial statements present fairly the College's financial position as at June 30, 2013 and the results of its operations for the year then ended.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the College has developed and maintains a system of internal control designed to provide reasonable assurance that College assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of financial statements.

The Board of Directors is responsible for the review of the financial statements. The Board meets with management and, as required, with the external auditors to discuss the results of audit examinations and financial reporting matters. The external auditors have full access to the Board with and without the presence of management.

The financial statements for the year ended June 30, 2013 have been reported on by E. J. C. Dudley & Co. The Auditor's Report outlines the scope of his examination and provides his opinion on the fairness of presentation of the information in the financial statements.

original signed by
CEO

original signed by
Director of Finance

Carlton Trail Regional College
Statement of Financial Position
as at June 30, 2013

Statement 1

	June 30 2013	June 30 2012	July 1 2011
		Restated (Note 19)	Restated (Note 19)
Financial Assets			
Cash and cash equivalents (Note 3)	\$ 2,086,887	\$ 1,650,804	\$ 1,762,570
Accounts receivable (Note 4)	637,218	306,964	444,898
Inventories for resale (Note 5)	22,563	21,130	17,120
Total Financial Assets	<u>2,746,668</u>	<u>1,978,898</u>	<u>2,224,588</u>
Liabilities			
Accrued salaries and benefits (Note 6)	237,748	227,610	183,419
Accounts payable and accrued liabilities (Note 7)	163,981	390,011	308,791
Deferred revenue (Note 8)	144,360	280,460	31,546
Liability for employee future benefits (Note 9)	110,600	98,400	87,500
Total Financial Liabilities	<u>656,689</u>	<u>996,481</u>	<u>611,256</u>
Net Financial Assets	<u>2,089,979</u>	<u>982,417</u>	<u>1,613,332</u>
Non-Financial Assets			
Tangible capital assets (Note 10)	4,766,823	5,039,833	5,034,890
Prepaid expenses (Note 11)	53,562	83,005	33,041
Total Non-Financial Assets	<u>4,820,385</u>	<u>5,122,838</u>	<u>5,067,931</u>
Accumulated Surplus	<u>\$ 6,910,364</u>	<u>\$ 6,105,255</u>	<u>\$ 6,681,263</u>
Accumulated Surplus is comprised of:			
Accumulated surplus from operations	\$ 6,910,364	\$ 6,105,255	\$ 6,681,263
Total Accumulated Surplus	<u>\$ 6,910,364</u>	<u>\$ 6,105,255</u>	<u>\$ 6,681,263</u>

Contractual Obligations and Commitments (Note 18)

The accompanying notes and schedules are an integral part of these financial statements

On behalf of the Board:

original signed by _____ Director

original signed by _____ Director/CFO

Carlton Trail Regional College
Statement of Operations and Accumulated Surplus
for the year ended June 30, 2013

Statement 2

	2013 Budget (Note 15)	2013 Actual	2012 Actual Restated (Note 19)
Revenues (Schedule 2)			
Provincial government			
Grants	\$ 4,045,210	\$ 4,482,932	\$ 3,729,131
Other	363,070	1,040,202	1,023,514
Federal government			
Other	575,000	566,997	482,979
Other revenue			
Administrative recoveries	9,000	3,620	8,532
Contracts	50,000	402,854	351,707
Interest	15,000	26,378	23,378
Rents	-	3,679	7,129
Resale items	136,699	139,911	109,778
Tuition	816,401	887,594	803,252
Donations	-	8,392	5,991
Other	80,500	133,221	9,957
Total revenues	<u>6,090,880</u>	<u>7,695,780</u>	<u>6,555,348</u>
Expenses (Schedule 3)			
General	2,610,495	2,768,753	2,996,069
Skills training	1,710,250	2,005,317	1,942,321
Basic education	938,485	1,188,482	1,193,649
Services	945,700	923,119	988,117
University	30,000	-	-
Scholarships	-	5,000	11,200
Total expenses	<u>6,234,930</u>	<u>6,890,671</u>	<u>7,131,356</u>
Surplus (Deficit) for the Year from Operations	<u>(144,050)</u>	<u>805,109</u>	<u>(576,008)</u>
Accumulated Surplus, Beginning of Year	<u>6,105,255</u>	<u>6,105,255</u>	<u>6,681,263</u>
Accumulated Surplus, End of Year	<u>\$ 5,961,205</u>	<u>\$ 6,910,364</u>	<u>\$ 6,105,255</u>

The accompanying notes and schedules are an integral part of these financial statements

Carlton Trail Regional College
Statement of Changes in Net Financial Assets
as at June 30, 2013

Statement 3

	2013 Budget (Note 15)	2013 Actual	2012 Actual Restated (Note 19)
Net Financial Assets, Beginning of Year	\$ 982,417	\$ 982,417	\$ 1,613,332
Surplus (Deficit) for the Year from Operations	(144,050)	805,109	(576,008)
Acquisition of tangible capital assets	(189,000)	(85,131)	(570,401)
Proceeds on disposal of tangible capital assets	75,000	115,000	-
Net loss (gain) on disposal of tangible capital assets	-	(114,400)	324,535
Amortization of tangible capital assets	385,050	357,541	240,923
Acquisition of prepaid expenses	(19,000)	(51,802)	(83,005)
Use of prepaid expenses	35,000	81,245	33,041
Change in Net Financial Assets	<u>143,000</u>	<u>1,107,562</u>	<u>(630,915)</u>
Net Financial Assets, End of Year	<u>\$ 1,125,417</u>	<u>\$ 2,089,979</u>	<u>\$ 982,417</u>

The accompanying notes and schedules are an integral part of these financial statements

**Carlton Trail Regional College
Statement of Cash Flows
for the year ended June 30, 2013**

Statement 4

	<u>2013</u>	<u>2012</u>
Operating Activities		
Surplus (deficit) for the year from operations	\$ 805,109	\$ (576,008)
Non-cash items included in surplus (deficit)		
Amortization of tangible capital assets	357,541	240,923
Net (gain) loss on disposal of tangible capital assets	(114,400)	324,535
Changes in non-cash working capital		
(Increase) decrease in accounts receivable	(330,254)	137,934
(Increase) in inventories for resale	(1,433)	(4,010)
Increase in accrued salaries and benefits	10,138	44,191
(Decrease) increase in accounts payable and accrued liabilities	(226,030)	81,220
(Decrease) increase in deferred revenue	(136,100)	248,914
Increase in Liability for Employee Future Benefits	12,200	10,900
Decrease (increase) in prepaid expenses	29,443	(49,964)
Cash Provided by Operating Activities	<u>406,214</u>	<u>458,635</u>
Capital Activities		
Cash used to acquire tangible capital assets	(85,131)	(570,401)
Proceeds on disposal of tangible capital assets	115,000	-
Cash Provided (Used) by Capital Activities	<u>29,869</u>	<u>(570,401)</u>
 Increase (Decrease) in Cash and Cash equivalents	 436,083	 (111,766)
 Cash and Cash Equivalents, Beginning of Year	 <u>1,650,804</u>	 <u>1,762,570</u>
 Cash and Cash Equivalents, End of Year	 <u>\$ 2,086,887</u>	 <u>\$ 1,650,804</u>

The accompanying notes and schedules are an integral part of these financial statements

CARLTON TRAIL REGIONAL COLLEGE
Notes to the Financial Statements
for the year ended June 30, 2013

1. PURPOSE AND AUTHORITY

Carlton Trail Regional College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*. The College Board plays an integral part in strategic direction and management guidance.

The purpose of the Colleges is to provide credit and non-credit classroom and vocational training to meet the needs of regional constituents and industry. Carlton Trail Regional College is exempt from the payment of income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

Adoption of Public Sector Accounting (PSA) Standards

These financial statements have been prepared in accordance with Canadian public sector accounting standards for government reporting entities. As a government not-for-profit organization, the College must adopt for the June 30, 2013 financial statements the accounting standards for government not-for-profit organizations in the Canadian Institute of Chartered Accountants (CICA) Public Sector Accounting (PSA) Handbook either with or without the standards for not-for-profit organizations in Sections PS4200 to PS4270. In consultation with the Government of Saskatchewan, the College has elected to adopt the standards in the CICA PSA Handbook without Sections PS4200 to PS4270. The College has also early adopted the accounting standards contained in PS1201 – Financial statement presentation, PS2601 – Foreign currency translation, PS3041 – Portfolio investments, PS3410 – Government Transfers and PS3450 – Financial Instruments in the preparation of these financial statements.

These financial statements are the first financial statements for which the College has applied PSA standards, having previously prepared its financial statements in accordance with the CICA Accounting Handbook – Part V standards (CICA HB).

In accordance with PS2125 – First-time Adoption by Government Organizations, the effective date of transition to the new standards is July 1, 2011. PS2125 requires that the College prepare and present an opening statement of financial position at the date of transition to the new standards.

As required by PS2125, the PSA standards have been applied retroactively excluding cases where optional exemptions available under PS2125 have been applied, and except for the accounting standards contained in PS2601 and PS3450 as these standards specifically prohibit retroactive application. Comparative amounts relating to the implementation of the new PS2601 and PS3450 standards

are presented in accordance with the accounting policies applied by the College immediately preceding its adoption of Public Sector Accounting Standards.

The College elected to use the following exemptions permitted in PS2125:

- (a) Post-employment Benefits, Compensated Absences and Termination Benefits: PS3255 - In accordance with the exemption provided in PS2125, the College has elected to recognize all cumulative actuarial gains and losses as of July 1, 2011 directly in accumulated surplus.
- (b) Tangible Capital Asset Impairment: In accordance with the exemption provided in PS2125, the College has elected to apply the PS3150 to assess write-downs on tangible capital assets on a prospective basis at the transition date of July 1, 2011.

Details of the impact of the conversion to Canadian public sector accounting standards, including reconciliations of the June 30, 2012 and July 1, 2011 restated statement of financial position and the 2011-12 restated statement of operations, are provided in Note 19.

Significant aspects of the accounting policies adopted by the College are as follows:

(a) Measurement Uncertainty and the Use of Estimates

The preparation of financial statements in conformity with PSA standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. Uncertainty in the determination of the amount at which an item is recognized or disclosed in financial statements is known as measurement uncertainty. Such uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount.

Measurement uncertainty that may be material to these financial statements exists for:

- The liability for employee future benefits of \$110,600 (June 30, 2012 - \$98,400; July 1, 2011- \$87,500) because actual experience may differ significantly from actuarial or historical estimations and assumptions

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known. While best estimates are used for reporting items subject to measurement uncertainty, it is reasonably possible that changes in future conditions, occurring within one fiscal year, could require material changes in the amounts recognized or disclosed.

(b) Financial Instruments

Financial instruments create rights and obligations to receive or deliver economic benefits. Financial instruments include cash and cash equivalents, accounts receivable, accrued salaries and benefits, and accounts payable and accrued liabilities.

Financial instruments are assigned to one of two measurement categories: fair value, or cost or amortized cost. All of the College's financial instruments are measured at cost or amortized cost, as the College does not hold any equity investments or derivatives and has not elected to record any other financial instruments at fair value.

For financial assets and financial liabilities measured at cost or amortized cost, cost includes transaction costs, and the effective interest rate method is used to determine interest revenue or expense. Impairment losses such as write-downs or write-offs are reported in the statement of operations.

(c) Foreign currency translation

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Monetary assets and liabilities, and non-monetary items included in the fair value measurement category denominated in foreign currencies, are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. Unrealized foreign exchange gains and losses are recognized in the statement of remeasurement gains and losses until they are realized, at which time they are transferred to the statement of operations.

(d) Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Valuation allowances are used where considered necessary to reduce the amounts reported for financial assets to their net realizable value.

Cash and Cash Equivalents consist of cash, bank deposits and highly liquid investments with initial maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

Accounts Receivable are shown net of allowance for doubtful accounts to reflect their expected net recoverable value. Valuation allowances are

recorded where recovery is considered uncertain. Changes in valuation allowances are recorded in the statement of operations.

Inventories for Resale consist of text books and course materials which are held for sale in the ordinary course of operations and are valued at the lower of cost and net realizable value. Cost is determined by average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

(e) Liabilities

Liabilities are present obligations arising from transactions and events occurring prior to year end, which will be satisfied in the future through the use of assets or another form of economic settlement.

Accrued Salaries and Benefits represents salaries and benefits owing to or on behalf of work performed by employees, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

Accounts Payable and Accrued Liabilities include accounts payable and accrued liabilities owing to third parties for goods supplied and services rendered, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

Deferred revenue from government transfers represents restricted grants with stipulations that give rise to a liability for which the stipulations have not yet been fulfilled. The revenue is recognized as the stipulation liabilities are settled. Deferred revenue from non-government sources represents revenue related to fees or services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Tuition and fee revenue is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified.

Liability for Employee Future Benefits represents accumulating non-vesting sick leave benefits that accrue to the College's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of expected sick leave usage, discount rate, inflation, salary escalation, termination and retirement rates and mortality. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups. Actuarial valuations are performed

periodically. Extrapolations of these valuations are made when a valuation is not done in the current fiscal year.

(f) Non-Financial Assets

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the College unless they are sold.

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the College to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets are recorded at cost and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The College does not capitalize interest incurred while a tangible capital asset is under construction. Contributed tangible are recorded at their fair value at the date of receipt.

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight line basis over their estimated useful lives as follows:

Buildings	20 years
Machinery and Equipment	5 years
Office Equipment	3 to 5 years
Office Furniture	3 to 5 years
Vehicles	3 to 5 years
Leasehold improvements	Term of lease or useful life

Write-downs are accounted for as expenses in the statement of operations.

Assets that have a historical or cultural significance, such as works of art and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. The prepaid amount is recognized as an expense in the year the goods or services are consumed.

(g) Employee Pension Plans

Employees of the College participate in the following pension plans:

Multi-Employer Defined Benefit Plans

The College's employees participate in one of the following multi-employer defined benefit plans:

- i) Teachers and other employees holding a teaching certificate participate in either the retirement plan of the Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP). The College's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.
- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

(h) Revenue Recognition

Revenues are recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

The College's major sources of revenue include the following:

i) Government Transfers (Grants)

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Since none of the transfers received by the College contained stipulations that gave rise to a liability, all government transfers were recognized as revenue when authorized and eligibility criteria were met.

ii) Fees and Services

Revenues from tuition fees and other services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iii) Interest Income

Interest is recognized on an accrual basis when it is earned.

iv) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the College if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

(i) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

(j) Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

3. CASH AND CASH EQUIVALENTS

Due to the short-term nature of the investments, market value of cash and cash equivalents approximates cost.

	June 30 2013	June 30 2012	July 1 2011
Cash and bank deposits	\$2,086,887	\$1,650,804	\$1,762,570

4. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts.

	June 30 2013	June 30 2012	July 1 2011
Provincial government:			
Advanced Education/Economy	\$441,574	\$10,774	\$241,712
Other	62,494	78,192	65,993

Federal government	62,741	30,042	19,183
Other receivables	84,159	237,956	138,010
	650,968	356,964	464,898
Less: Allowance for doubtful accounts	(13,750)	(50,000)	(20,000)
Accounts receivable, net of allowances	\$637,218	\$306,964	\$444,898

5. INVENTORIES FOR RESALE

	June 30 2013	June 30 2012	July 1 2011
Textbooks and course materials	\$22,563	\$21,130	\$17,120

6. ACCRUED SALARIES AND BENEFITS

	June 30 2013	June 30 2012	July 1 2011
Accrued salaries	\$ 41,557	\$ -	\$ -
Accrued employee benefits	5,722	47,606	9,146
Accrued Retro	45,931	-	-
Accrued Vacation Pay	144,538	180,004	174,273
Accrued salaries and benefits	\$237,748	\$227,610	\$183,419

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2013	June 30 2012	July 1 2011
Trade payables	\$163,981	\$390,011	\$308,791

8. DEFERRED REVENUE

	July 1 2011	June 30 2012	Addition during the year	Revenue recognized in the year	June 30 2013
Federal government	1,400	1,400	-	1,400	-
Other deferred revenue:					
First Nations Training	30,146	202,238	111,000	217,712	102,526
Heavy Equipment Operator Tuition	-	35,000	41,834	35,000	41,834
Tuition Deposit	-	600	-	600	-
CCA Tuition	-	34,222	-	34,222	-
Deferred revenue	\$31,546	\$280,460	\$152,834	\$288,934	\$144,360

9. LIABILITY FOR EMPLOYEE FUTURE BENEFITS

The College provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. Significant assumptions are listed below. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position.

Details of the employee future benefits are as follows:

	June 30, 2013	June 30, 2012	July 1, 2011
Actuarial valuation date	June 30, 2012	June 30, 2012	June 30, 2012
Long-term assumptions used:			
Salary escalation rate (percentage)	1.5%	2 %	2 %
Discount rate (percentage)	2.8%	2.4%	3.2%
Expected average remaining service life (years)	11.4	11.4	11.4

Liability for Employee Future Benefits	June 30 2013	June 30 2012	July 1 2011
Accrued Benefit Obligation - beginning of year	\$98,400	\$87,500	
Current period benefit cost	28,300	26,700	
Interest cost	2,600	2,900	
Benefit payments	(19,100)	(18,700)	
Actuarial gains / losses	1,400	4,400	
Plan amendments	400	-	
Accrued Benefit Obligation - end of year	112,000	102,800	
Unamortized Net Actuarial Gains / Losses	(1,400)	(4,400)	
Liability for Employee Future Benefits	\$110,600	\$98,400	\$87,500

Employee Future Benefits Expense	June 30 2013	June 30 2012	July 1 2011
Current period benefit cost	\$ 28,300	\$ 26,700	
Amortization of net actuarial gain / loss	400	-	
Plan amendments	-	-	
Benefit cost	28,700	26,700	
Interest cost on unfunded employee future benefits obligation	2,600	2,900	
Total Employee Future Benefits Expense	\$31,300	\$29,600	\$ 26,700

10. TANGIBLE CAPITAL ASSETS

	Land	Buildings	Machinery and Equipment	Office Equipment	Office Furniture	Vehicles	Leasehold Improvement	Work in Progress	2013	2012
Tangible Capital Assets - at Cost:										
Opening Balance at Start of Year	\$ 600	\$ 924,184	\$ 445,325	\$ 935,103	\$ 261,477	\$ 49,304	\$ 4,621,292	\$ -	\$ 7,237,285	\$ 7,578,707
Additions/Purchases	-	-	20,345	38,380	5,572	-	(1,761)	22,595	85,131	570,401
Disposals	(600)	(91,945)	(39,341)	-	-	-	-	-	(131,886)	(811,823)
Closing Balance at End of Year	-	832,239	426,329	973,483	267,049	49,304	4,619,531	22,595	7,190,530	7,237,285
Tangible Capital Assets - Amortization:										
Opening Balance at Start of Year	-	391,114	416,178	851,809	79,509	23,282	435,560	-	2,197,452	2,543,818
Amortization of the Period	-	41,612	17,466	47,265	21,149	16,434	213,615	-	357,541	240,923
Disposals	-	(91,945)	(39,341)	-	-	-	-	-	(131,286)	(587,289)
Closing Balance at End of Year	-	340,781	394,303	899,074	100,658	39,716	649,175	-	2,423,707	2,197,452
Net Book Value:										
Opening Balance at Start of Year	600	533,070	29,147	83,294	181,968	26,022	4,185,732	-	5,039,833	5,034,889
Closing Balance at End of Year	-	491,458	32,026	74,409	166,391	9,588	3,970,356	22,595	4,766,823	5,039,833
Change in Net Book Value	(600)	(41,612)	2,879	(8,885)	(15,577)	(16,434)	(215,376)	22,595	(273,010)	4,944
Disposals:										
Historical Cost	600	91,945	39,341	-	-	-	-	-	131,886	911,824
Accumulated Amortization	-	91,945	39,341	-	-	-	-	-	131,286	587,289
Net Cost	600	-	-	-	-	-	-	-	600	324,535
Price of Sale	600	99,400	15,000	-	-	-	-	-	115,000	-
Gain (Loss) on Disposal	-	99,400	15,000	-	-	-	-	-	114,400	(324,535)

11. PREPAID EXPENSES

	June 30 2013	June 30 2012	July 1 2011
Rent	\$9,339	\$11,552	\$18,191
Agency Contracts	28,884	53,271	-
Photocopiers	8,554	10,254	12,380
Vehicle extended warranties	1,760	2,843	-
Other	5,025	5,085	2,470
Prepaid expenses	\$53,562	\$83,005	\$33,041

12. EMPLOYEE PENSION PLANS

Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the College contributes is as follows:

- i) Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP):

The STRP and STSP provide retirement benefits based on length of service and pensionable earnings.

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The College's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the College's employees are as follows:

	2013			2012
	STRP	STSP	TOTAL	TOTAL
Number of active College members	3	1	4	3
Member contribution rate (percentage of salary)	8.33%	6.93%	8.33% 6.93%	8.33% 6.93%
Member contributions for the year	\$14,839	\$5,402	\$20,241	\$16,834

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees which could affect future contribution rates and/or benefits.

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

Details of the MEPP are as follows:

	2013	2012
Number of active College members	69	81
Member contribution rate (percentage of salary)	7.4% / 8.15%	7.4%
College contribution rate (percentage of salary)	7.4% / 8.15%	7.4%
Member contributions for the year	\$182,754	\$187,986
College contributions for the year	\$182,754	\$187,986
Actuarial valuation date December 31, 2010	Dec 31/12	Dec 31/11
(Items below in Thousands of Dollars)		
Plan Assets	\$1,578,536	\$1,395,109
Plan Liabilities	\$1,420,319	\$1,627,865
Plan Surplus (Deficit)	\$ 158,217	\$ (232,756)

Defined Contribution Plans

The self directed RRSP is funded equally by Staff and College. Contribution rates are the same as MEPP. Plan benefits are based on accumulated contributions and investment earnings. Under the plan, the College's obligations are limited to its contributions.

Details of the plan are as follows:

	2013	2012
Number of active College members	2	1
Member contribution rate (percentage of salary)	7.4% / 8.15%	7.4%
College contribution rate (percentage of salary)	7.4% / 8.15%	7.4%
Member contributions for the year	\$9,899	\$7,289
College contributions for the year	\$9,899	\$7,289

Rate increased January 1, 2013 to 8.15% from 7.4%.

13. EXPENSE BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Personnel Costs	Program Contracts	Supplies and Services	Amortization of TCA	2013 Budget	2013 Actual	2012 Actual
General	\$ 1,796,782	\$ 1,190	\$ 613,240	\$ 357,541	\$ 2,610,495	\$ 2,768,753	\$ 2,996,069
Skills Training	\$ 856,065	\$ 670,819	\$ 478,433	-	\$ 1,710,250	\$ 2,006,317	\$ 1,942,321
Basic Education	\$ 952,888	\$ 37,784	\$ 197,810	-	\$ 938,485	\$ 1,188,482	\$ 1,193,649
University	-	-	-	-	\$ 30,000	-	-
Services	\$ 874,057	\$ 7,660	\$ 41,402	-	\$ 945,700	\$ 923,119	\$ 988,117
Scholarships	-	-	\$ 5,000	-	-	\$ 5,000	\$ 11,200
TOTAL	\$ 4,479,792	\$ 717,453	\$ 1,335,885	\$ 357,541	\$ 6,234,930	\$ 6,890,671	\$ 7,131,356

14. RISK MANAGEMENT

The College is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk (consisting of interest rate risk and foreign exchange risk).

i) Credit Risk

Credit risk is the risk to the College from potential non-payment of accounts receivable. The credit risk related to the College's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the College has adopted credit policies which include monitoring aged accounts receivable monthly. The College does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect an impairment in collectability.

The aging of accounts receivable at June 30, 2013, June 30, 2012 and July 1, 2011 was:

	June 30, 2013		June 30, 2012		July 1, 2011	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	\$ 625,735	\$ -	\$ 170,694	\$ -	\$ 270,539	\$ -
30-60 days	(2,247)	-	44,577	-	30,885	-
60-90 days	16,710	-	6,517	-	(2,730)	-
Over 90 days	10,770	13,750	135,176	50,000	166,204	20,000
Total	\$ 650,968	\$ 13,750	\$ 356,964	\$ 50,000	\$ 464,898	\$ 20,000
Net		\$ 637,218		\$ 306,964		\$ 444,898

ii) Liquidity Risk

Liquidity risk is the risk that the College will not be able to meet its financial obligations as they come due. The College manages liquidity risk by maintaining adequate cash balances, preparing annual budgets, adjusting forecasts to the Board on a quarterly basis.

The following table sets out the contractual maturities of the College's financial liabilities:

	June 30, 2013	
	Within 6 months	6 months to 1 year
Accrued salaries and benefits	\$ 93,210	\$ 144,538
Accounts payable and accrued liabilities	\$ 155,714	\$ 8,267
Total	\$ 248,924	\$ 152,805

iii) Market Risk

The College is exposed to market risks with respect to foreign currency exchange rates.

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange

rates. The College is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, this risk is minimal as the College does not make a significant amount of purchases denominated on a foreign currency.

15. BUDGET FIGURES

Budget figures included in the financial statements have been derived from the budget approved by the Board on April 30, 2012 and the Minister of Advanced Education on July 12, 2012.

16. RELATED PARTIES

These financial statements include transactions with related parties. The College is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges and crown corporations under the common control of the Government of Saskatchewan. The College is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the College is related to other non-Government organizations by virtue of its economic interest in these organizations.

(a) Related Party Transactions:

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

	June 30, 2013	June 30, 2012
Revenues:		
Horizon School Division #205	286,153	167,351
Lakeview Pioneer Lodge	10,000	-
Ministry of Advanced Education/Economy	5,209,484	4,561,732
Ministry of Finance	106	13,883
Other Regional Colleges	19,650	3,194
Saskatoon Health Region	2,322	15,577
SIAST	32,400	11,739
Other Related Parties	11,615	21,188
	\$5,571,730	\$4,794,664
Expenses:		
Association of Saskatchewan Regional Colleges	\$ 66,000	\$ 65,000
Horizon School Division #205	307,566	59,979
Ministry of Central Services	47,989	35,245
Ministry of Finance	12,645	6,165
SaskEnergy	10,056	16,646

SaskPower	12,812	22,828
SaskTel / Sask Mobility	47,912	56,286
Saskatchewan Tourism Education Council	29,340	3,500
Saskatchewan Workers Compensation Board	6,905	26,571
SIAT	444,666	508,122
SITT	14,201	9,660
University of Regina	21,237	-
Other Related Parties	25,527	23,689
	\$1,046,856	\$833,691

Accounts Receivable:	June 30, 2013	June 30, 2012	July 1, 2011
Horizon School Division #205	44,446	40,950	54,184
Ministry of Advanced Education/Economy	441,574	10,774	172,010
Ministry of Finance	3,339	20,368	34,995
Other Regional Colleges	11,091	3,194	1,199
Other Related Parties	3,618	13,680	6,131
	\$ 504,068	\$ 88,966	\$268,519
Accounts Payable and Accrued Liabilities:			
Horizon School Division #205	18,699	289,802	-
SIAT	5,079	4,064	31,367
Ministry of Finance/Economy	47,230	1,008	2,894
St Peter's College	-	-	72,830
Other Related Parties	10,174	15,065	7,953
	\$ 81,182	\$309,939	\$115,044

In addition, the College pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements or notes thereto.

17. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non-financial assets of the College less liabilities. This represents the accumulated balance of net surplus arising from the operations of the College and accumulated net remeasurement gains and losses.

Certain amounts of the accumulated operating surplus, as approved by the Board, have been designated for specific future purposes. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position. Accumulated surplus from operations also includes externally restricted contributions for which the contributor has placed restrictions that the resources be held in perpetuity.

The College does maintain separate bank accounts for the internally restricted amounts and/or externally restricted resources to be held in perpetuity.

Details of accumulated surplus are as follows:

	July 1 2011	June 30 2012	Addition during the year	Reductions during the year	June 30 2013
Invested in Tangible Capital Assets:					
Net Book Value of Tangible Capital Assets	\$ 5,034,890	\$ 5,039,833	\$ 85,131	\$ 358,141	\$ 4,766,823
Less: Debtowing on Tangible Capital Assets	-	-	-	-	-
	5,034,890	5,039,833	85,131	358,141	4,766,823
Internally Restricted Operating Surplus:					
Capital projects:					
Humboldt Education Centre	87,372	-	-	-	-
Watrous Practical Nursing build outs	-	-	215,000	-	215,000
Welding Shop fire alarm	-	-	20,000	-	20,000
Sustaining Capital Funding	84,429	16,000	16,000	16,000	16,000
	171,801	16,000	251,000	16,000	251,000
Other:					
Information Technology	21,894	-	75,000	-	75,000
On-line registration/content management software	-	-	50,000	-	50,000
Learning Enhanced Technology	-	-	25,000	-	25,000
Professional Development	-	38,180	9,161	-	47,341
Facilities	273,000	68,102	-	36,322	31,780
SLT furnishings	-	-	25,000	-	25,000
Marketing wrap for vehicles	-	-	5,000	-	5,000
Vehicles	15,000	30,000	85,000	-	115,000
Other (targeted programming funds)	-	-	-	-	-
Learner support costs					
- EAPD funding	10,000	10,000	-	-	10,000
- Learning Specialist	15,000	15,000	-	-	15,000
- LMA funding	63,325	38,085	-	-	38,085
Programming					
- Early Childhood Education	51,026	93,051	48,088	46,860	94,279
- English as a Second Language	13,404	13,404	30,750	-	44,154
- On-reserve Adult Basic Education	100,000	-	-	-	-
- SIAST deferred revenue	-	-	15,430	-	15,430
- SIAST Practical Nursing rebate	11,739	19,059	-	19,059	-
- Skills Training Allocation	164,657	169,200	581,921	-	751,121
- Technology Enhanced Learning	119,280	22,510	-	22,510	-
- CanSask Contract # 23926	12,700	-	-	-	-
	871,025	516,591	950,350	124,751	1,342,190
Unrestricted Operating Surplus	603,547	532,831	17,520	-	550,351
Total Accumulated Surplus	6,681,263	6,105,255	1,304,001	498,892	6,910,364

The purpose and nature of each Internally Restricted Surplus amount is as follows:

- a) Watrous Practical Nursing – To cover the cost of leasehold improvements for the new training space for Practical Nursing.
- b) Welding shop fire alarm – To install a fire alarm in the welding shop. The system requires strobe lights and sound to be noticed above the noise of the facility.
- c) Sustaining capital funding – Funds provided by Ministry for capital purchase or facility maintenance.
- d) Information technology – Future upgrades to information technology systems (servers, computers, etc).
- e) Learning Enhancement Technology – To meet future training needs of students by keeping current with technology to aid in the learning experience.
- f) Online registration/content management software – Investigate and purchase software to aid in student recruitment and streamline registration processes.
- g) Senior Leadership Team office furnishings – Cover costs of move of Senior Leadership Team offices.
- h) Marketing wrap for vehicles – Promotion of college by placing advertising on college vehicles.
- i) Facilities – Completion and furnishing of the Humboldt Education Centre.
- j) Vehicles – purchase of two new College vehicles in 2013/14. Plus an annual allocation of \$15,000 for future vehicle needs.
- k) EAPD funding – Assist with students with learning impairments.
- l) Early Childhood Education – Special funding provided by Ministry to address the need for new daycare spots in the province.
- m) English as a second language – Prepare immigrants and their families for learning English.
- n) Learning Specialist – Provide learning specialist supports for students.
- o) LMA funding – Funds received by Ministry to provide enhanced counselling supports. Funds will be utilized in 2013/14.
- p) SIAST deferred revenue – Reallocation of agency contract fees from SIAST. Funds to be utilized for Skills Training.
- q) Skills Training Allocation – Funds targeted by Ministry to provide Skills training.

18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Significant contractual obligations and commitments of the College are as follows:

	Operating Leases			
	Office Rental	Copier Leases	Other (Vehicle)	Total Operating
Future minimum lease payments:				
2014	\$ 138,931	\$ 12,169	\$ 12,844	\$ 163,944
2015	132,266	12,169	1,519	145,954
2016	130,945	12,169	-	143,114
2017	130,945	12,169	-	143,114
2018	102,072	12,169	-	114,241
Thereafter	-	-	-	-
Interest and executory costs	635,159	60,845	14,363	710,367
Total Lease Obligations	\$ 635,159	\$ 60,845	\$ 14,363	\$ 710,367

19. DETAILS OF CONVERSION TO PUBLIC SECTOR ACCOUNTING (PSA) STANDARDS

The following tables present the reconciliation of account balances and transactions from the College's previous CICA Accounting Handbook – Part V standards (CICA HB) reporting framework to the current CICA PSA Handbook (PSA standards) reporting framework. The adoption of PSA standards had no effect on the amounts reported in the College's cash flows for the year ended June 30, 2012. Certain amounts have been reclassified to conform to the presentation adopted in 2012-13:

i) Reconciliation of the July 1, 2011 Statement of Financial Position	Notes	CICA HB July 1, 2011	Adjustments	PSA Standards July 1, 2011
FINANCIAL ASSETS				
Cash and cash equivalents		\$1,762,570	-	\$1,762,570
Accounts receivable		444,898	-	444,898
Inventories for resale		17,120	-	17,120
TOTAL FINANCIAL ASSETS		2,224,588	-	2,224,588
LIABILITIES				
Accrued salaries and benefits		183,419	-	183,419
Accounts payable and accrued liabilities	d	315,135	(6,344)	308,791
Deferred revenue	b	592,677	(561,131)	31,546
Employee future benefits	c	-	87,500	87,500
TOTAL LIABILITIES		1,091,231	(479,975)	611,256
NET FINANCIAL ASSETS		1,133,357	479,975	1,613,332
NON-FINANCIAL ASSETS				
Tangible capital assets		5,034,890	-	5,034,890
Prepaid expenses		33,041	-	33,041
TOTAL NON-FINANCIAL ASSETS		5,067,931	-	5,067,931
ACCUMULATED SURPLUS		\$6,201,288	\$479,975	\$6,681,263
ACCUMULATED SURPLUS IS COMPRISED OF:				
Accumulated surplus from operations	b, c, d	\$6,201,288	\$479,975	\$6,681,263
TOTAL ACCUMULATED SURPLUS		\$6,201,288	\$479,975	\$6,681,263

ii) Reconciliation of the June 30, 2012 Statement of Financial Position	Notes	CICA HB June 30, 2012	Adjustments	PSA Standards June 30, 2012
FINANCIAL ASSETS				
Cash and cash equivalents		\$1,650,804	-	\$1,650,804
Accounts receivable		306,964	-	306,964
Inventories for resale		21,130	-	21,130
TOTAL FINANCIAL ASSETS		1,978,898	-	1,978,898
LIABILITIES				
Accrued salaries and benefits		227,610	-	227,610
Accounts payable and accrued liabilities	d	443,146	(53,135)	390,011

Deferred revenue	b	660,770	(380,310)	280,460
Employee future benefits	c		98,400	98,400
TOTAL LIABILITIES		1,331,526	(335,045)	996,481
NET FINANCIAL ASSETS		647,372	335,045	982,417
NON-FINANCIAL ASSETS				
Tangible capital assets		5,039,833	-	5,039,833
Prepaid expenses		83,005	-	83,005
TOTAL NON-FINANCIAL ASSETS		5,122,838	-	5,122,838
ACCUMULATED SURPLUS		\$5,770,210	\$335,045	\$6,105,255
ACCUMULATED SURPLUS IS COMPRISED OF:				
Accumulated surplus from operations	b, c, d	\$5,770,210	\$335,045	\$6,105,255
TOTAL ACCUMULATED SURPLUS		\$5,770,210	\$335,045	\$6,105,255

iii) Reconciliation of the June 30, 2012 Statement of Operations	Notes	CICA HB June 30, 2012	Adjustments	PSA Standards June 30, 2012
REVENUES				
Provincial government		-	-	-
Grants	b	\$3,916,311	(\$187,180)	\$3,729,131
Other	b, c	965,155	58,359	1,023,514
Federal government		-	-	-
Grants		-	-	-
Other		482,979	-	482,979
Other revenue		-	-	-
Administrative recoveries		8,532	-	8,532
Contracts		351,707	-	351,707
Interest		23,378	-	23,378
Rents		7,129	-	7,129
Resale items		109,778	-	109,778
Tuitions		803,252	-	803,252
Donations	d	-	5,991	5,991
Other		9,957	-	9,957
TOTAL REVENUES		6,678,178	(122,830)	6,555,348
EXPENSES				
General	a, c	2,985,169	10,900	2,996,069
Skills training		1,942,321	-	1,942,321
Basic education		1,193,649	-	1,193,649
Services		988,117	-	988,117
Scholarships	a, d	-	11,200	11,200
TOTAL EXPENSES	a, c, d	7,109,256	22,100	7,131,356
SURPLUS (DEFICIT) FROM OPERATIONS		(\$431,078)	\$ (144,930)	\$ (576,008)

- (a) Statement of Operations – Presentation of Expenses by Function: The College has made certain adjustments to the presentation of its statement of operations to comply with the presentation requirements under PSA standards. PSA standards require that expenses be presented by function on the statement of operations and disclosed in the notes by object (economic classification). The change to presentation by function required the allocation of expenses by object (economic classification) to the appropriate function.

- (b) Previous Unearned Revenue No Longer Deferred: The Skills Training Allocation, Adult Basic Education, Early Childhood Education and Literacy grants received from the Ministry of Economy to support the above mentioned programs had been recorded as deferred (unearned) revenue under previous CICA HB fund accounting practices. The College has determined there were no stipulations associated with this transfer that met the requirement for deferral of the grant as a liability under PSA standards. The previously deferred grant was adjusted to the PSA standards restated accumulated surplus as at July 1, 2011- \$561,131 and June 30, 2012 - \$380,310, and (\$128,821) was recognized in the PSA standards restated revenue for 2011-12.
- (c) Accumulating Non-Vesting Sick Pay Benefits: Under the previous CICA HB standards, the College was not required to accrue a liability for sick pay benefits that accumulated but did not vest. However, PSA standards require accrual of non-vesting sick pay benefits as they are earned by employees.
- (d) Prior to conversion to PSAS, College scholarships were tracked through a trust account. They have been restated to flow through revenue and expenses within the Statement of Operations

Carlton Trail Regional College
Schedule of Revenues and Expenses by Function
for the year ended June 30, 2013

Schedule 1

	2013 Actual								2013	2013	2012
	General	Skills Training		Basic Education		Services		Scholarships			
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel				
								Actual	Budget	Actual	
										Restated (Note 19)	
Revenues (Schedule 2)											
Provincial government	\$ 2,308,511	\$ 1,621,475	\$ 1,944	\$ 693,904	\$ 584,405	\$ 109,500	\$ 130,395	\$ 73,000	\$ 5,523,134	\$ 4,408,280	\$ 4,752,645
Federal government	4,850	-	-	-	74,719	487,428	-	-	566,997	575,000	482,979
Other	155,207	1,068,749	195,036	121,359	24,485	10,675	21,746	8,392	1,605,649	1,107,600	1,319,724
Total Revenues	2,468,568	2,690,224	196,980	815,263	683,609	607,603	152,141	81,392	7,695,780	6,090,880	6,555,348
Expenses (Schedule 3)											
Agency contracts	1,190	565,870	104,949	3,310	34,474	7,660	-	-	717,453	577,795	582,902
Amortization	357,541	-	-	-	-	-	-	-	357,541	385,050	565,458
Equipment	97,387	58,292	-	9,402	869	1,860	7,504	-	175,314	173,020	179,747
Facilities	86,519	124,539	875	65,954	5,863	13	-	-	283,763	354,860	423,369
Information technology	36,524	194	-	621	131	12,232	-	-	49,702	65,095	44,821
Operating	392,810	282,882	11,651	65,805	49,165	11,096	8,697	5,000	827,106	782,400	962,182
Personal services	1,796,782	822,565	33,500	575,266	377,622	648,784	225,273	-	4,479,792	3,896,710	4,372,877
Total Expenses	2,768,753	1,854,342	150,975	720,358	468,124	681,645	241,474	5,000	6,890,671	6,234,930	7,131,356
Surplus (Deficit) for the year	\$ (300,185)	\$ 835,882	\$ 46,005	\$ 94,905	\$ 215,485	\$ (74,042)	\$ (89,333)	\$ 76,392	\$ 805,109	\$ (144,050)	\$ (576,008)

Schedule 2

Carlton Trail Regional College
Schedule of Revenues by Function
for the year ended June 30, 2013

	2013 Revenues Actual								2013	2013	2012
	General	Skills Training		Basic Education		Services		Scholarships	Total	Total	Total
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel		Revenues Actual	Revenues Budget	Revenues Actual
											Restated (Note 19)
Provincial Government											
Advanced Education/ Economy											
Operating grants	\$ 2,172,405	\$ -	\$ -	\$ -	\$ -	\$ 97,500	\$ 130,395	\$ -	\$ 2,400,300	\$ 2,392,465	\$ 2,164,820
Program grants	-	1,377,531	-	454,501	114,600	-	-	-	1,946,632	1,486,745	1,548,311
Capital grants	136,000	-	-	-	-	-	-	-	136,000	166,000	16,000
	2,308,405	1,377,531	-	454,501	114,600	97,500	130,395	-	4,482,932	4,045,210	3,729,131
Contracts	-	121,166	-	-	419,088	-	-	-	540,254	-	490,116
Other	-	-	-	-	-	-	-	73,000	73,000	5,000	144,453
	2,308,405	1,498,697	-	454,501	533,688	97,500	130,395	73,000	5,096,186	4,050,210	4,363,700
Other provincial	106	122,778	1,944	239,403	50,717	12,000	-	-	426,948	358,070	388,945
Total Provincial	2,308,511	1,621,475	1,944	693,904	584,405	109,500	130,395	73,000	5,523,134	4,408,280	4,752,645
Federal Government											
Rents	4,850	-	-	-	-	-	-	-	4,850	-	6,626
Contracts	-	-	-	-	74,719	487,428	-	-	562,147	575,000	476,353
Total Federal	4,850	-	-	-	74,719	487,428	-	-	566,997	575,000	482,979
Other Revenue											
Admin recovery	2,405	1,215	-	-	-	-	-	-	3,620	9,000	8,532
Contracts	5,000	124,730	115,956	114,024	21,398	-	21,746	-	402,854	50,000	351,707
Interest	26,378	-	-	-	-	-	-	-	26,378	15,000	23,378
Rents	120	1,504	-	1,920	-	135	-	-	3,679	-	7,129
Resale items	-	136,241	2,863	-	807	-	-	-	139,911	136,699	109,778
Tuitions	-	794,592	76,217	4,550	1,695	10,540	-	-	887,594	816,401	803,252
Donations	-	-	-	-	-	-	-	8,392	8,392	-	5,991
Other	121,304	10,467	-	865	585	-	-	-	133,221	80,500	9,957
Total Other	155,207	1,068,749	195,036	121,359	24,485	10,675	21,746	8,392	1,605,649	1,107,600	1,319,724
Total Revenues	\$ 2,468,568	\$ 2,690,224	\$ 196,980	\$ 815,263	\$ 683,609	\$ 607,603	\$ 152,141	\$ 81,392	\$ 7,695,780	\$ 6,090,880	\$ 6,555,348

Schedule 3

Carlton Trail Regional College
Schedule of Expenses by Function
for the year ended June 30, 2013

	2013 Expenses Actual							2013 Total Expenses Actual	2013 Total Expenses Budget	2012 Total Expenses Actual Restated (Note 19)	
	General (Schedule 4)	Skills Training		Basic Education		Services					Scholarships
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel				
Agency Contracts											
Contracts	\$ -	\$ 565,870	\$ 104,949	\$ 3,310	\$ 34,474	\$ 7,660	\$ -	\$ -	\$ 716,263	\$ 551,295	\$ 565,187
Instructors	1,190	-	-	-	-	-	-	-	1,190	26,500	17,715
	1,190	565,870	104,949	3,310	34,474	7,660	-	-	717,453	577,795	582,902
Amortization	357,541	-	-	-	-	-	-	-	357,541	385,050	565,458
Equipment											
Equipment (non-capital)	12,923	31,622	-	5,676	869	1,860	-	-	52,950	16,500	36,648
Rental	54,020	25,047	-	3,726	-	-	-	-	82,793	135,970	123,138
Repairs and maintenance	30,444	1,623	-	-	-	-	7,504	-	39,571	20,550	19,961
	97,387	58,292	-	9,402	869	1,860	7,504	-	175,314	173,020	179,747
Facilities											
Building supplies	1,188	2,672	-	1,369	195	-	-	-	5,424	9,775	7,728
Grounds	2,485	2,547	-	909	-	-	-	-	5,941	760	2,035
Janitorial	20,241	24,863	-	6,120	-	-	-	-	51,224	47,320	60,352
Rental	25,535	43,026	875	38,055	5,668	13	-	-	113,172	244,125	285,002
Repairs & maintenance building	32,387	32,570	-	15,845	-	-	-	-	80,717	25,500	23,998
Utilities	4,768	18,861	-	3,656	-	-	-	-	27,285	27,380	44,254
	86,519	124,539	875	65,954	5,863	13	-	-	283,763	354,860	423,369
Information Technology											
Computer services	17,247	53	-	-	-	11,000	-	-	28,300	15,100	12,182
Data communications	48	-	-	180	-	577	-	-	785	4,875	3,237
Equipment (non-capital)	5,928	-	-	-	-	97	-	-	6,025	11,740	17,310
Materials & supplies	3,747	77	-	124	75	60	-	-	4,083	8,500	1,979
Rental	661	-	-	-	-	-	-	-	661	-	384
Repairs & maintenance building	584	64	-	-	-	-	-	-	648	200	202
Software (non-capital)	8,309	-	-	337	56	498	-	-	9,200	24,680	9,527
	36,524	194	-	621	131	12,232	-	-	49,702	65,095	44,821
Operating											
Advertising	66,545	14,849	478	1,189	2,222	943	343	-	86,569	83,800	83,472
Association fees & dues	39,663	893	-	-	583	-	23	-	41,162	33,200	37,703
Bad debts	(34,401)	-	-	-	-	-	-	-	(34,401)	1,000	33,757
Financial services	8,918	-	-	-	-	-	16	-	8,934	1,000	8,775
In-service (includes PD)	39,572	566	-	-	1,400	2,943	310	-	44,791	34,300	23,883
Insurance	33,816	119	-	-	-	-	-	-	33,935	29,900	31,938
Materials & supplies	21,845	66,838	2,742	40,523	35,583	1,665	212	-	169,408	139,025	227,596
Postage, freight & courier	17,822	890	97	263	883	244	-	-	20,199	27,600	19,223
Printing & copying	33,994	550	-	-	130	79	157	-	34,910	3,600	33,653
Professional services	47,963	-	-	-	-	-	-	-	47,963	55,750	104,454
Resale items	-	139,090	4,376	2,104	1,065	(1)	-	-	146,634	129,300	129,736
Subscriptions	3,144	200	-	367	15	356	-	-	4,082	7,600	4,553
Telephone & fax	38,561	6,674	-	4,862	300	1,713	1,348	-	53,458	78,650	59,276
Travel	67,155	36,671	3,958	1,577	4,190	3,120	5,716	-	122,387	132,550	115,575
Other	8,213	15,542	-	14,920	2,794	34	572	5,000	47,075	25,125	48,588
	392,810	282,882	11,651	65,805	49,165	11,096	8,697	5,000	827,106	782,400	962,182
Personal Services											
Employee benefits	271,705	93,850	2,065	60,916	43,811	52,807	31,670	-	556,824	553,485	560,843
Honoraria	32,490	-	200	-	-	201	-	-	32,891	36,360	23,730
Salaries	1,489,122	726,197	31,220	514,351	332,858	595,776	193,603	-	3,883,127	3,303,665	3,781,283
Other	3,465	2,518	15	-	953	-	-	-	6,951	3,200	7,021
	1,796,782	822,565	33,500	575,266	377,622	648,784	225,273	-	4,479,792	3,896,710	4,372,877
Total Expenses	\$ 2,768,753	\$ 1,854,342	\$ 150,975	\$ 720,358	\$ 468,124	\$ 681,645	\$ 241,474	\$ 5,000	\$ 6,890,671	\$ 6,234,930	\$ 7,131,356

Schedule 4

Carlton Trail Regional College
Schedule of General Expenses by Functional Area
for the year ended June 30, 2013

	2013 General Actual				2013	2013	2012
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual Restated (Note 19)
Agency Contracts							
Contracts	\$ -	\$ -	\$ -	\$ -	\$ 1,190	\$ -	\$ 240
Instructors	-	1,190	-	-	1,190	-	240
	-	1,190	-	-	1,190	-	240
Amortization	-	-	357,541	-	357,541	385,050	565,458
Equipment							
Equipment (non-capital)	-	10,957	-	1,966	12,923	3,500	5,465
Rental	-	54,020	-	-	54,020	43,645	60,034
Repairs and maintenance	-	30,444	-	-	30,444	17,050	14,518
	-	95,421	-	1,966	97,387	64,195	80,017
Facilities							
Building supplies	-	1,188	-	-	1,188	3,400	3,520
Grounds	-	2,485	-	-	2,485	300	1,135
Janitorial	-	20,118	-	123	20,241	10,800	28,352
Rental	1,116	24,419	-	-	25,535	61,300	105,223
Repairs & maintenance building	-	32,302	-	-	32,302	17,500	9,432
Utilities	-	4,768	-	-	4,768	1,500	17,633
	1,116	85,280	-	123	86,519	94,800	165,295
Information Technology							
Computer services	-	15,630	-	1,617	17,247	2,500	2,130
Data communications	-	-	-	48	48	3,000	619
Equipment (non-capital)	-	3,950	-	1,978	5,928	-	508
Materials & supplies	-	326	-	3,421	3,747	-	1,659
Rental	-	661	-	-	661	-	384
Repairs & maintenance building	-	-	-	584	584	-	64
Software (non-capital)	-	3,037	-	5,272	8,309	9,500	4,781
	-	23,604	-	12,920	36,524	15,000	10,145
Operating							
Advertising	33,823	32,185	-	537	66,545	60,000	62,908
Association fees & dues	30,000	9,663	-	-	39,663	32,200	36,833
Bad debts	-	(34,401)	-	-	(34,401)	1,000	33,757
Financial services	12	8,906	-	-	8,918	1,000	8,775
In-service (includes PD)	10,780	28,603	-	189	39,572	21,500	22,706
Insurance	-	33,816	-	-	33,816	28,900	31,667
Materials & supplies	6	21,753	-	86	21,845	21,050	21,288
Postage, freight & courier	-	17,815	-	7	17,822	24,250	17,061
Printing & copying	535	32,854	-	605	33,994	1,700	32,980
Professional services	13,324	34,639	-	-	47,963	50,750	103,819
Resale items	-	-	-	-	-	-	878
Subscriptions	-	2,937	-	207	3,144	2,900	3,980
Telephone & fax	13	37,790	-	758	38,561	55,900	39,142
Travel	27,456	38,515	-	1,184	67,155	67,450	60,408
Other	1,031	7,150	-	32	8,213	17,500	15,011
	116,960	272,225	-	3,605	392,810	386,100	491,193
Personal Services							
Employee benefits	618	256,425	-	14,662	271,705	247,435	258,585
Honoraria	31,290	1,200	-	-	32,490	26,360	23,655
Salaries	-	1,403,876	-	85,246	1,489,122	1,390,555	1,396,968
Other	-	3,465	-	-	3,465	1,000	4,503
	31,908	1,664,966	-	99,908	1,796,782	1,665,350	1,683,721
Total General Expenses	\$ 150,004	\$ 2,142,686	\$ 357,541	\$ 118,522	\$ 2,768,753	\$ 2,610,495	\$ 2,996,069